

Deloitte & Touche LLP
200 Renaissance Center, Ste 3900
Detroit, MI 48243-1300
Telephone: 313-396-3900
Facsimile: 313-392-7434
Tom Robinson

Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

RESIDENTIAL CAPITAL, LLC, *et al.*,

Debtors.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**THIRD INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
INDEPENDENT AUDITOR AND ATTEST SERVICE PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM JANUARY 1, 2013 THROUGH APRIL 30, 2013**

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Professional Services as:	Independent Auditor
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to May 14, 2012 by Order Entered August 10, 2012
Period for which Compensation and Reimbursement is Sought:	January 1, 2013 through April 30, 2013

Amount of Compensation Sought as Actual, Reasonable, and Necessary	\$ 2,984,455.50
--	-----------------

Amount of Expense Reimbursement Sought	\$ -
--	------

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<u><u>\$ 2,984,455.50</u></u>
---	-------------------------------

This is the Applicant's Third Interim Fee Application.

MONTHLY FEE APPLICATIONS SERVICED

Date Served	Period Covered	Requested Fees	Requested Expenses	Fees Paid at 80%	Expenses Paid
08/30/12	05/14/12 - 07/31/12	\$ 295,866.00	\$ -	\$ 276,073.00	\$ -
09/05/12	08/01/12 - 08/31/12	\$ 394,717.50	\$ -	\$ 364,982.00	\$ -
10/01/12	09/01/12 - 09/30/12	\$ 420,892.50	\$ -	\$ 358,803.00	\$ -
11/01/12	10/01/12 - 10/31/12	\$ 289,111.50	\$ -	\$ 260,200.00	\$ -
11/30/12	11/01/12 - 11/30/12	\$ 493,559.50	\$ -	\$ 424,204.00	\$ -
01/29/13	12/01/12 - 12/31/12	\$ 493,739.50	\$ -	\$ 424,366.00	\$ -
02/27/13	01/01/13 - 01/31/13	\$ 392,667.50	\$ -	\$ 353,151.00	\$ -
04/04/13	02/01/13 - 02/28/13	\$ 1,084,881.00	\$ -	\$ 867,905.00	\$ -
05/31/13	03/01/13 - 03/31/13	\$ 505,548.25	\$ -	\$ 404,439.00	\$ -
06/03/13	04/01/13 - 04/31/13	\$ 1,001,868.75	\$ -	\$ 801,445.00	\$ -

TOTAL **\$ 5,372,852.00** **\$ -** **\$ 4,535,568.00** **\$ -**

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
10/19/2012	05/14/12 - 8/31/12	690,583.50	-	690,583.50	\$ -
3/14/2013	09/01/12 - 12/31/12	1,697,678.00	-	1,695,688.00	\$ -

CUMULATIVE TIME SUMMARY

For the Period of January 1, 2013 through April 30, 2013

2012 Financial Statement Audit

Professional	Level	Rate	Hours	Fees
Ahmed, Ahmed	Consultant	\$175.00	94.2	\$16,485.00
Anderson, Mark	Senior Manager	\$290.00	4.6	\$1,334.00
Antwan, Juliette	Consultant	\$175.00	401.8	\$70,315.00
Baciorowski, Peter	Manager	\$265.00	29.8	\$7,897.00
Baker, Derek	Consultant	\$175.00	2.3	\$402.50
Baker, Todd	Partner/Principal	\$365.00	8.2	\$2,993.00
Barker, Jeremy	Manager	\$265.00	20.5	\$5,432.50
Bay er, Ryan	Senior Manager	\$290.00	51.3	\$14,877.00
Beaver, Andrew	Consultant	\$175.00	81.2	\$14,210.00
Brown, David	Consultant	\$175.00	63.9	\$11,182.50
Bunn, Greg	Senior Consultant	\$215.00	106.6	\$22,919.00
Calibeo, Anthony	Consultant	\$175.00	21.8	\$3,815.00
Chaushev, Ayhan	Manager	\$265.00	4.8	\$1,272.00
Ciccarelli, Maria	Consultant	\$175.00	53.9	\$9,432.50

Dabevski, Desislava	Consultant	\$175.00	3.4	\$595.00
Dehart, Laura	Director	\$365.00	11.4	\$4,161.00
Donatelli, Lauren	Consultant	\$175.00	210.2	\$36,785.00
Ellsworth, Chad	Director	\$365.00	11.8	\$4,307.00
Errera, Daniel	Consultant	\$175.00	4.9	\$857.50
Fischer, Leslie	Manager	\$265.00	50.9	\$13,488.50
Florence, LaKeisha	Senior Manager	\$290.00	168.0	\$48,720.00
Folk, Darnell	Senior Consultant	\$215.00	0.4	\$86.00
Funke, David	Consultant	\$175.00	11.5	\$2,012.50
Gabrieli, Mike	Consultant	\$175.00	53.3	\$9,327.50
Gaglio, Joe	Senior Manager	\$290.00	120.8	\$35,032.00
Giraldo, Andres	Consultant	\$175.00	33.2	\$5,810.00
Goff, Rick	Consultant	\$175.00	33.7	\$5,897.50
Green, Erin	Senior Manager	\$290.00	74.1	\$21,489.00
Han, Jiefu	Consultant	\$175.00	67.8	\$11,865.00
Harrison, Brian	Consultant	\$175.00	144.5	\$25,287.50
Herry gers, Sandy	Partner/Principal	\$365.00	105.3	\$38,434.50
Hertzfeld, Katie	Senior Consultant	\$215.00	0.9	\$193.50
Kaur, Jas	Consultant	\$175.00	16.1	\$2,817.50
Kondracki, Michelle	Consultant	\$175.00	67.9	\$11,882.50
Kozlowski, Terri	Senior Manager	\$290.00	54.6	\$15,834.00
Lang, Nick	Senior Consultant	\$215.00	279.5	\$60,092.50
Lannon, Anne	Consultant	\$175.00	9.0	\$1,575.00
Loo, Alice	Senior Manager	\$290.00	3.0	\$870.00
Luong, Erika Huong	Consultant	\$175.00	2.5	\$437.50
Lynch, Bryan	Consultant	\$175.00	74.1	\$12,967.50
Ma, Helene	Senior Consultant	\$215.00	67.1	\$14,426.50
Mallak, Ashley	Senior Consultant	\$215.00	130.8	\$28,122.00
Mattei, Francisco	Consultant	\$175.00	2.6	\$455.00
Mawn, Laura	Consultant	\$175.00	38.1	\$6,667.50
Maxwell, Kristen	Senior Manager	\$290.00	0.4	\$116.00
Medway, David	Senior Consultant	\$215.00	429.8	\$92,407.00
Mondalek, Suzanne	Consultant	\$175.00	2.8	\$490.00
Moss, Morgan	Consultant	\$175.00	273.9	\$47,932.50
Naganuma, Shinji	Consultant	\$175.00	5.5	\$962.50
Nagaraj, Sharath	Consultant	\$175.00	40.2	\$7,035.00
Nealon, Matt	Consultant	\$175.00	417.2	\$73,010.00
Pangrazzi, Michael	Senior Consultant	\$215.00	217.9	\$46,848.50
Petrovski, Biljana	Manager	\$265.00	191.6	\$50,774.00
Pfeffer, Sandy	Director	\$365.00	2.5	\$912.50

Poisson, David	Consultant	\$175.00	52.0	\$9,100.00
Psakhis, Olga	Manager	\$265.00	189.7	\$50,270.50
Pytleski, Michele	Consultant	\$175.00	67.6	\$11,830.00
Quinn, Ed	Senior Manager	\$290.00	0.3	\$87.00
Rankin, Crystal	Senior Consultant	\$215.00	129.8	\$27,907.00
Rayes, Omar	Consultant	\$175.00	29.9	\$5,232.50
Reade, Dave	Senior Manager	\$290.00	374.5	\$108,605.00
Robinson, Thomas	Partner/Principal	\$365.00	174.4	\$63,656.00
Ryan, Jim	Director	\$365.00	3.0	\$1,095.00
Sasso, Anthony	Director	\$365.00	0.2	\$73.00
Schaefer, Christine	Senior Consultant	\$215.00	22.1	\$4,751.50
Schafka, Christine	Senior Consultant	\$215.00	216.2	\$46,483.00
Scudder, Jon	Senior Consultant	\$215.00	337.3	\$72,519.50
Soehnel, Reed	Consultant	\$175.00	129.0	\$22,575.00
Stevenson, Brad	Partner/Principal	\$365.00	95.6	\$34,894.00
Sunderland, Daniel	Partner/Principal	\$365.00	67.0	\$24,455.00
Trosper, Dustin	Consultant	\$175.00	260.5	\$45,587.50
Vazquez, Sol	Consultant	\$175.00	3.8	\$665.00
Votaw, Steve	Senior Manager	\$290.00	8.9	\$2,581.00
Wang, Ellen	Senior Consultant	\$215.00	32.0	\$6,880.00
Wang, Lulu	Consultant	\$175.00	96.1	\$16,817.50
York, LaRon	Consultant	\$175.00	165.6	\$28,980.00
Zack, Julia	Consultant	\$175.00	4.5	\$787.50
Zayas, Marilitza	Senior Consultant	\$215.00	167.1	\$35,926.50
Zhu, Yan	Consultant	\$175.00	6.0	\$1,050.00
Subtotal for 2012 Financial Statement Audit:			7,011.2	\$1,546,360.50

Abbreviated Financial Statements (Walter) Audit

Professional	Level	Rate	Hours	Fees
Ahmed, Ahmed	Consultant	\$225.00	1.5	\$337.50
Alaba, Jude Earl	Senior Manager	\$390.00	8.5	\$3,315.00
Baciorowski, Peter	Manager	\$325.00	1.0	\$325.00
Bunn, Greg	Senior Consultant	\$265.00	29.7	\$7,870.50
Calibeo, Anthony	Consultant	\$225.00	2.0	\$450.00
Ciccarelli, Maria	Consultant	\$225.00	1.4	\$315.00
Dehart, Laura	Director	\$465.00	3.4	\$1,581.00
Donatelli, Lauren	Consultant	\$225.00	1.4	\$315.00
Dudek, Frank	Director	\$465.00	10.3	\$4,789.50
Ellsworth, Chad	Director	\$465.00	5.0	\$2,325.00
Florence, LaKeisha	Senior Manager	\$390.00	81.0	\$31,590.00
Freshour, Susan	Partner/Principal	\$465.00	0.5	\$232.50
Gabrieli, Mike	Consultant	\$225.00	44.8	\$10,080.00
Han, Jiefu	Consultant	\$225.00	16.5	\$3,712.50
Mattei, Francisco	Consultant	\$225.00	12.0	\$2,700.00
Medway, David	Senior Consultant	\$265.00	283.6	\$75,154.00
Miskinis, Mark	Partner/Principal	\$465.00	1.0	\$465.00
Narula, Lok	Manager	\$325.00	0.8	\$260.00
Nealon, Matt	Consultant	\$225.00	189.2	\$42,570.00
Pangrazzi, Michael	Senior Consultant	\$265.00	22.0	\$5,830.00
Parmar, Ashok Parmar	Senior Manager	\$390.00	2.5	\$975.00
Pfeffer, Sandy	Director	\$465.00	3.5	\$1,627.50
Rankin, Crystal	Senior Consultant	\$265.00	7.0	\$1,855.00
Reade, Dave	Senior Manager	\$390.00	248.2	\$96,798.00
Robinson, Thomas	Partner/Principal	\$465.00	201.2	\$93,558.00
Scudder, Jon	Senior Consultant	\$265.00	245.6	\$65,084.00
Stevenson, Brad	Partner/Principal	\$465.00	86.9	\$40,408.50
Sunderland, Daniel	Partner/Principal	\$465.00	28.0	\$13,020.00
Trosper, Dustin	Consultant	\$225.00	17.5	\$3,937.50
Wang, Lulu	Consultant	\$225.00	14.5	\$3,262.50
York, LaRon	Consultant	\$225.00	152.0	\$34,200.00
Zayas, Marilitza	Senior Consultant	\$265.00	27.8	\$7,367.00
Subtotal for Abbreviated Financial Statements (Walter) Audit:			1,750.3	\$556,310.50

Carve-Out Financial Statements (Ocwen) Audit

Professional	Level	Rate	Hours	Fees
Alaba, Jude Earl	Senior Manager	\$390.00	9.1	\$3,549.00
Baker, Todd	Partner/Principal	\$465.00	2.8	\$1,302.00
Brown, David	Consultant	\$225.00	99.2	\$22,320.00
Dabevski, Desislava	Consultant	\$225.00	82.4	\$18,540.00
Donatelli, Lauren	Consultant	\$225.00	80.7	\$18,157.50
Dudek, Frank	Director	\$465.00	9.3	\$4,324.50
Fischer, Leslie	Manager	\$325.00	27.6	\$8,970.00
Florence, LaKeisha	Senior Manager	\$390.00	167.6	\$65,364.00
Folk, Darnell	Senior Consultant	\$265.00	184.6	\$48,919.00
Green, Erin	Senior Manager	\$390.00	13.9	\$5,421.00
Harrison, Brian	Consultant	\$225.00	3.3	\$742.50
Kozlowski, Terri	Senior Manager	\$390.00	23.5	\$9,165.00
Lannon, Anne	Consultant	\$225.00	6.7	\$1,507.50
Ma, Helene	Senior Consultant	\$265.00	56.0	\$14,840.00
Mallak, Ashley	Senior Consultant	\$265.00	0.4	\$106.00
Mawn, Laura	Consultant	\$225.00	3.6	\$810.00
Medway, David	Senior Consultant	\$265.00	48.3	\$12,799.50
Miskinis, Mark	Partner/Principal	\$465.00	0.7	\$325.50
Nealon, Matt	Consultant	\$225.00	116.9	\$26,302.50
Pangrazzi, Michael	Senior Consultant	\$265.00	14.4	\$3,816.00
Pfeffer, Sandy	Director	\$465.00	6.5	\$3,022.50
Rankin, Crystal	Senior Consultant	\$265.00	13.7	\$3,630.50
Rayes, Omar	Consultant	\$225.00	64.7	\$14,557.50
Reade, Dave	Senior Manager	\$390.00	53.3	\$20,787.00
Robinson, Thomas	Partner/Principal	\$465.00	106.9	\$49,708.50
Scudder, Jon	Senior Consultant	\$265.00	183.2	\$48,548.00
Skrobosinski, Jim	Senior Manager	\$390.00	6.6	\$2,574.00
Soehnel, Reed	Consultant	\$225.00	33.5	\$7,537.50
Stevenson, Brad	Partner/Principal	\$465.00	35.1	\$16,321.50
Sunderland, Daniel	Partner/Principal	\$465.00	25.5	\$11,857.50
Tamulis, Stefanie	Director	\$465.00	7.4	\$3,441.00
Trosper, Dustin	Consultant	\$225.00	43.4	\$9,765.00
Vazquez, Sol	Consultant	\$225.00	115.3	\$25,942.50
Verdian, Bella	Manager	\$325.00	7.6	\$2,470.00
Wang, Ellen	Senior Consultant	\$265.00	36.5	\$9,672.50
York, LaRon	Consultant	\$225.00	97.4	\$21,915.00
Zayas, Marilitza	Senior Consultant	\$265.00	23.4	\$6,201.00
Subtotal for Carve-Out Financial Statements (Ocwen) Audit:			1,811.0	\$525,233.00

Examiner Documentation Request

Professional	Level	Rate	Hours	Fees
Antwan, Juliette	Consultant	\$175.00	5.5	\$962.50
Brown, David	Consultant	\$175.00	1.6	\$280.00
Bunn, Greg	Senior Consultant	\$215.00	8.1	\$1,741.50
Dehart, Laura	Director	\$365.00	11.0	\$4,015.00
Fischer, Leslie	Manager	\$265.00	2.4	\$636.00
Florence, LaKeisha	Senior Manager	\$290.00	14.5	\$4,205.00
Green, Erin	Senior Manager	\$290.00	12.0	\$3,480.00
Kozlowski, Terri	Senior Manager	\$290.00	3.1	\$899.00
Lang, Nick	Senior Consultant	\$215.00	5.0	\$1,075.00
Moss, Morgan	Consultant	\$175.00	6.0	\$1,050.00
Pangrazzi, Michael	Senior Consultant	\$215.00	6.0	\$1,290.00
Petrovski, Biljana	Manager	\$265.00	8.0	\$2,120.00
Poisson, David	Consultant	\$175.00	2.3	\$402.50
Psakhis, Olga	Manager	\$265.00	9.5	\$2,517.50
Rayes, Omar	Consultant	\$175.00	2.0	\$350.00
Reade, Dave	Senior Manager	\$290.00	28.6	\$8,294.00
Robinson, Thomas	Partner/Principal	\$365.00	8.6	\$3,139.00
Schafka, Christine	Senior Consultant	\$215.00	5.6	\$1,204.00
Stevenson, Brad	Partner/Principal	\$365.00	5.0	\$1,825.00
Wang, Ellen	Senior Consultant	\$215.00	1.5	\$322.50
York, LaRon	Consultant	\$175.00	3.8	\$665.00
Subtotal for Examiner Documentation Request:			150.1	\$40,473.50

Non-Working Travel

Professional	Level	Rate	Hours	Fees
Florence, LaKeisha	Senior Manager	\$290.00	25.7	\$7,453.00
Reade, Dave	Senior Manager	\$290.00	72.3	\$20,967.00
Robinson, Thomas	Partner/Principal	\$365.00	38.6	\$14,089.00
Soehnel, Reed	Consultant	\$175.00	19.1	\$3,342.50
Stevenson, Brad	Partner/Principal	\$365.00	18.5	\$6,752.50
York, LaRon	Consultant	\$175.00	23.8	\$4,165.00
Subtotal for Non-Working Travel:			198.0	\$56,769.00

Preparation of Fee Applications

Professional	Level	Rate	Hours	Fees
Austin, Carisa	Paraprofessional	\$175.00	63.3	\$11,077.50
Jones, Donna	Paraprofessional	\$175.00	13.4	\$2,345.00
Robinson, Thomas	Partner/Principal	\$365.00	25.4	\$9,271.00
Subtotal for Preparation of Fee Applications:			102.1	\$22,693.50

Servicing Compliance Services

Professional	Level		Hours
Ahmed, Ahmed	Consultant		31.3
Anderson, Mark	Senior Manager		0.5
Berdichevsky, Ellina	Consultant		13.2
Berman, Eric	Consultant		25.8
Chaushev, Ayhan	Manager		21.1
Ciccarelli, Maria	Consultant		10.6
Compagnino, Francesco	Consultant		27.0
Dabevski, Desislava	Consultant		32.5
Donatelli, Lauren	Consultant		266.2
Errera, Daniel	Consultant		116.4
Gabrieli, Mike	Consultant		187.0
Ghany, Muhammad	Senior Consultant		35.5
Giraldo, Andres	Consultant		102.1
Green, Erin	Senior Manager		23.7
Hernandez, Lisa	Senior Manager		109.0
Kain, Heather	Consultant		0.5
Kaur, Jas	Consultant		116.2
Lang, Nick	Senior Consultant		23.4
Lannon, Anne	Consultant		17.4
Luong, Erika Huong	Consultant		48.4
Mattei, Francisco	Consultant		76.6
Mawn, Laura	Consultant		0.6
Medway, David	Senior Consultant		81.8
Naganuma, Shinji	Consultant		6.0
Nealon, Matt	Consultant		14.9
Petrovski, Biljana	Manager		13.8
Quinlan, Maggie	Senior Consultant		5.0
Reade, Dave	Senior Manager		3.9
Robinson, Thomas	Partner/Principal		39.3
Sindle, Guy	Partner/Principal		6.0
Sobreiro, Greg	Senior Manager		51.0
Soehnel, Reed	Consultant		0.6
Stevenson, Brad	Partner/Principal		85.3
Vazquez, Sol	Consultant		3.5
York, LaRon	Consultant		15.3
Zayas, Marilitza	Senior Consultant		221.1
Subtotal for Servicing Compliance Services:			1,832.5
Agreed Fix Fee Billing for Servicing Compliance Services			\$265,000.00
Total		12,855.2	\$3,012,840.00

Average Hourly Rate: \$234.36

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of January 1, 2013 through April 30, 2013

Categories	Hours	Fees
2012 Financial Statement Audit	7,011.2	\$1,546,360.50
Abbreviated Financial Statements (Walter) Audit	1,750.3	\$556,310.50
Carve-Out Financial Statements (Ocwen) Audit	1,811.0	\$525,233.00
Examiner Documentation Request	150.1	\$40,473.50
Non-Working Travel	198.0	\$56,769.00
Preparation of Fee Applications	102.1	\$22,693.50
Servicing Compliance Services	1,832.5	\$265,000.00
Fees Category Subtotal :	12,855.2	\$3,012,840.00
Less: Non-Working Travel Discount		(\$28,384.50)
TOTAL FEES REQUESTED		\$2,984,455.50

* This fee application incorporates a correction to the prior monthly fee statements serviced by Deloitte & Touche LLP for the period from April 1, 2013 through April 20, 2013, reflecting a reduction in the net fees sought, herein of approximately \$10,833.75.

Deloitte & Touche LLP
200 Renaissance Center, Ste 3900
Detroit, MI 48243-1300
Telephone: 313-396-3900
Facsimile: 313-392-7434
Tom Robinson

Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

RESIDENTIAL CAPITAL, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**THIRD INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
INDEPENDENT AUDITOR AND ATTEST SERVICE PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM JANUARY 1, 2013 THROUGH APRIL 30, 2013**

Deloitte & Touche LLP (“Deloitte & Touche”), independent auditor and attest service provider to Residential Capital, LLC and its debtor subsidiaries, as debtors and debtors in possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks interim allowance of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), for the period commencing January 1, 2013 through and including April 30, 2013 (the “Application Period”). In support of this Application, Deloitte & Touche respectfully represents as follows:

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 328, 330 and 331 of the Bankruptcy Code; (ii) Rule 2016 of the Bankruptcy Rules; (iii) Rule 2016-1 of the Local Rules; and (iv) the Compensation Order (as defined below).

BACKGROUND

3. On May 14, 2012 (the “Commencement Date”), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the Bankruptcy Code. The Debtors are authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ cases are being jointly administered pursuant to Rule 1015(b) of the Bankruptcy Rules.

4. On July 17, 2012, the Court signed the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the “Compensation Order”) [Docket No. 797].

RETENTION OF DELOITTE & TOUCHE

5. On July 25, 2012, the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Deloitte & Touche LLP as Independent Auditor and Attest Service Provider to the Debtors Nunc Pro Tunc to the Petition Date* (the “Retention Application”) [Docket No. 911] was filed.

6. On August 10, 2012, this Court approved Deloitte & Touche’s retention as independent auditor and attest service provider to the Debtors *nunc pro tunc to* Petition Date [Docket No. 1078].

7. In addition to various services to be performed at an hourly rate, Deloitte & Touche agreed to provide services related to Debtors’ servicing compliance reporting requirements according to the proposed compensation agreement (“Fee Structure”) pursuant to the engagement letter between GMAC Mortgage, LLC and Residential Funding Company, LLC and Deloitte & Touche dated April 23, 2012 (“Servicing Compliance Engagement Letter”). Under the agreed Fee Structure and pursuant to the Servicing Compliance Engagement Letter, Deloitte & Touche will be paid a fixed fee of \$1,465,000 of which \$300,000 was billed and paid prior to the Commencement Date. The remainder of this fixed fee

will be billed in accordance with the following billing schedule. The Fee Structure is designed to compensate Deloitte & Touche fairly for the work of its professionals.

<u>Invoice Date</u>	<u>Invoice Amount</u>
July 1, 2012	\$100,000.00
August 1, 2012	\$200,000.00
October 1, 2012	\$200,000.00
November 1, 2012	\$200,000.00
December 1, 2012	\$200,000.00
February 1, 2013	\$165,000.00
March 1, 2013	\$100,000.00

RELIEF REQUESTED

8. By this Application, Deloitte & Touche seeks compensation of 100% of its reasonable and necessary fees incurred, in the amount of \$3,012,840.00 less a non-working travel discount in the amount of \$28,384.50, for a total amount of \$2,984,455.50. Deloitte & Touche does not seek any reimbursement of expenses for the Application Period. Deloitte & Touche submits this Application in accordance with the Compensation Order. All services for which Deloitte & Touche requests compensation were performed for, or on behalf of, the Debtors.

BASIS FOR RELIEF

9. This Application is the third interim fee application filed by Deloitte & Touche in these cases. In connection with the professional services rendered, by this Application Deloitte & Touche seeks compensation in the amount of \$2,984,455.50. A detailed statement of hours spent rendering professional services to the Debtors, in support of Deloitte & Touche's request of compensation for fees incurred during the Application Period, is attached hereto as Exhibit A. Exhibit A (i) identifies the professionals and paraprofessionals that rendered services in each project category; (ii) describes each service such professional or paraprofessional performed; and (iii) sets forth the number of hours in increments of one-tenth of an hour spent by each individual providing the services. The time expended includes 1,832.5 hours of servicing compliance services provided pursuant to the Servicing Compliance Engagement Letter on a fixed fee basis as described in the Retention Application.

10. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code.

DESCRIPTION OF SERVICES RENDERED

11. Deloitte & Touche provides below an overview of the services it rendered as independent auditor and attest service provider to the Debtors during the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application are also provided in the attached Exhibits.

12. Deloitte & Touche served or advised the Debtors in the following areas throughout the Application Period:

2012 Financial Statement Audit

- Performed financial statement audit and related services in connection with the Debtors' financial reporting requirements, including services in connection with the performance of an independent audit of the Debtors' annual consolidated financial statements for the year ending December 31, 2012.

Professional	Hours
Ahmed, Ahmed	94.2
Anderson, Mark	4.6
Antwan, Juliette	401.8
Baciorowski, Peter	29.8
Baker, Derek	2.3
Baker, Todd	8.2
Barker, Jeremy	20.5
Bayer, Ryan	51.3
Beaver, Andrew	81.2
Brown, David	63.9
Bunn, Greg	106.6

Calibeo, Anthony	21.8
Chaushev, Ayhan	4.8
Ciccarelli, Maria	53.9
Dabevski, Desislava	3.4
Dehart, Laura	11.4
Donatelli, Lauren	210.2
Ellsworth, Chad	11.8
Errera, Daniel	4.9
Fischer, Leslie	50.9
Florence, LaKeisha	168.0
Folk, Darnell	0.4
Funke, David	11.5
Gabrieli, Mike	53.3
Gaglio, Joe	120.8
Giraldo, Andres	33.2
Goff, Rick	33.7
Green, Erin	74.1
Han, Jiefu	67.8
Harrison, Brian	144.5
Herrygers, Sandy	105.3
Hertzfeld, Katie	0.9
Kaur, Jas	16.1
Kondracki, Michelle	67.9
Kozlowski, Terri	54.6
Lang, Nick	279.5
Lannon, Anne	9.0
Loo, Alice	3.0
Luong, Erika Huong	2.5
Lynch, Bryan	74.1
Ma, Helene	67.1
Mallak, Ashley	130.8
Mattei, Francisco	2.6
Mawn, Laura	38.1
Maxwell, Kristen	0.4
Medway, David	429.8
Mondalek, Suzanne	2.8
Moss, Morgan	273.9
Naganuma, Shinji	5.5
Nagaraj, Sharath	40.2
Nealon, Matt	417.2
Pangrazzi, Michael	217.9
Petrovski, Biljana	191.6

Pfeffer, Sandy	2.5
Poisson, David	52.0
Psakhis, Olga	189.7
Pytleski, Michele	67.6
Quinn, Ed	0.3
Rankin, Crystal	129.8
Rayes, Omar	29.9
Reade, Dave	374.5
Robinson, Thomas	174.4
Ryan, Jim	3.0
Sasso, Anthony	0.2
Schaefer, Christine	22.1
Schafka, Christine	216.2
Scudder, Jon	337.3
Soehnel, Reed	129.0
Stevenson, Brad	95.6
Sunderland, Daniel	67.0
Trosper, Dustin	260.5
Vazquez, Sol	3.8
Votaw, Steve	8.9
Wang, Ellen	32.0
Wang, Lulu	96.1
York, LaRon	165.6
Zack, Julia	4.5
Zayas, Marilitza	167.1
Zhu, Yan	6.0
Total	7011.2

Abbreviated Financial Statements (Walter) Audit

- Performed financial statement audit services in connection with the Debtors' preparation of abbreviated financial statements for its Federal National Mortgage Association Servicing and Certain Related Loan Origination operations. These services were provided in connection with Walter Investment Management Corp.'s ("Walter") acquisition of such assets and operations, and Walter's filing obligations with the Securities and Exchange Commission. Walter will be reimbursing the Debtors for these fees.

Professional	Hours
Ahmed, Ahmed	1.5
Alaba, Jude Earl	8.5
Baciorowski, Peter	1.0
Bunn, Greg	29.7
Calibeo, Anthony	2.0
Ciccarelli, Maria	1.4
Dehart, Laura	3.4
Donatelli, Lauren	1.4
Dudek, Frank	10.3
Ellsworth, Chad	5.0
Florence, LaKeisha	81.0
Freshour, Susan	0.5
Gabrieli, Mike	44.8
Han, Jiefu	16.5
Mattei, Francisco	12.0
Medway, David	283.6
Miskinis, Mark	1.0
Narula, Lok	0.8
Nealon, Matt	189.2
Pangrazzi, Michael	22.0
Parmar, Ashok Parmar	2.5
Pfeffer, Sandy	3.5
Rankin, Crystal	7.0
Reade, Dave	248.2
Robinson, Thomas	201.2
Scudder, Jon	245.6
Stevenson, Brad	86.9
Sunderland, Daniel	28.0
Trosper, Dustin	17.5
Wang, Lulu	14.5
York, LaRon	152.0
Zayas, Marilitza	27.8
Total	1750.3

Carve-Out Financial Statements (Ocwen) Audit

- Performed financial statement audit services in connection with the Debtors' preparation of carve-out financial statements, as of December 31, 2012 and December 31, 2011 and for the three years ended December 31, 2012, for certain of its servicing operations. These services were provided in connection with the Debtors' facilitation of Ocwen Loan Servicing LLC's

(“Ocwen”) acquisition of such operations, and Ocwen’s filing obligations with the Securities and Exchange Commission. Ocwen will be reimbursing the Debtors for these fees.

Professional	Hours
Alaba, Jude Earl	9.1
Baker, Todd	2.8
Brown, David	99.2
Dabevski, Desislava	82.4
Donatelli, Lauren	80.7
Dudek, Frank	9.3
Fischer, Leslie	27.6
Florence, LaKeisha	167.6
Folk, Darnell	184.6
Green, Erin	13.9
Harrison, Brian	3.3
Kozlowski, Terri	23.5
Lannon, Anne	6.7
Ma, Helene	56.0
Mallak, Ashley	0.4
Mawn, Laura	3.6
Medway, David	48.3
Miskinis, Mark	0.7
Nealon, Matt	116.9
Pangrazzi, Michael	14.4
Pfeffer, Sandy	6.5
Rankin, Crystal	13.7
Rayes, Omar	64.7
Reade, Dave	53.3
Robinson, Thomas	106.9
Scudder, Jon	183.2
Skrobosinski, Jim	6.6
Soehnel, Reed	33.5
Stevenson, Brad	35.1
Sunderland, Daniel	25.5
Tamulis, Stefanie	7.4
Trosper, Dustin	43.4
Vazquez, Sol	115.3
Verdiyan, Bella	7.6
Wang, Ellen	36.5
York, LaRon	97.4
Zayas, Marilitza	23.4
Total	1811.0

Examiner Documentation Request

- Provide services to the Debtor's to preserve electronic and hard copy working papers and other audit related documentation associated with the audit and related services provided to the Debtors and prepare and provide certain working papers to the Examiner in response to the subpoena received by Deloitte & Touche.

Professional	Hours
Antwan, Juliette	5.5
Brown, David	1.6
Bunn, Greg	8.1
Dehart, Laura	11.0
Fischer, Leslie	2.4
Florence, LaKeisha	14.5
Green, Erin	12.0
Kozlowski, Terri	3.1
Lang, Nick	5.0
Moss, Morgan	6.0
Pangrazzi, Michael	6.0
Petrovski, Biljana	8.0
Poisson, David	2.3
Psakhis, Olga	9.5
Rayes, Omar	2.0
Reade, Dave	28.6
Robinson, Thomas	8.6
Schafka, Christine	5.6
Stevenson, Brad	5.0
Wang, Ellen	1.5
York, LaRon	3.8
Total	150.1

Non-Working Travel

- This activity category covers all non-working travel time of personnel performing services for the Debtors during the Application Period. Applicant has taken a 50% reduction of these fees.

Professional	Hours
Florence, LaKeisha	25.7
Reade, Dave	72.3
Robinson, Thomas	38.6
Soehnel, Reed	19.1
Stevenson, Brad	18.5
York, LaRon	23.8
Total	198.0

Preparation of Fee Applications

- Staff for Applicant or its affiliate assisted in the preparation of its January, February, and March monthly fee statements.

Professional	Hours
Austin, Carisa	63.3
Jones, Donna	13.4
Robinson, Thomas	25.4
Total	102.1

Servicing Compliance Services

- Performed servicing compliance attestation services in connection with the Debtors' (i) master servicing and primary servicing compliance reporting requirements in accordance with Regulation AB and the Uniform Single Attestation Program, and (ii) compliance reporting requirements in accordance with the U.S. Department of Housing and Urban Development's Audit Guide.

Professional	Hours
Ahmed, Ahmed	31.3
Anderson, Mark	0.5
Berdichevsky, Ellina	13.2
Berman, Eric	25.8
Chaushev, Ayhan	21.1
Ciccarelli, Maria	10.6
Compagnino, Francesco	27.0

Dabevski, Desislava	32.5
Donatelli, Lauren	266.2
Errera, Daniel	116.4
Gabrieli, Mike	187.0
Ghany, Muhammad	35.5
Giraldo, Andres	102.1
Green, Erin	23.7
Hernandez, Lisa	109.0
Kain, Heather	0.5
Kaur, Jas	116.2
Lang, Nick	23.4
Lannon, Anne	17.4
Luong, Erika Huong	48.4
Mattei, Francisco	76.6
Mawn, Laura	0.6
Medway, David	81.8
Naganuma, Shinji	6.0
Nealon, Matt	14.9
Petrovski, Biljana	13.8
Quinlan, Maggie	5.0
Reade, Dave	3.9
Robinson, Thomas	39.3
Sindle, Guy	6.0
Sobreiro, Greg	51.0
Soehnel, Reed	0.6
Stevenson, Brad	85.3
Vazquez, Sol	3.5
York, LaRon	15.3
Zayas, Marilitza	221.1
Total	1832.5

ALLOWANCE OF COMPENSATION

13. **Compensation Sought.** Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$2,984,455.50.

14. No agreement or understanding exists between Deloitte & Touche and any other nonaffiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

CERTIFICATE OF COMPLIANCE AND WAIVER

15. Finally, the undersigned representative of Deloitte & Touche certifies that Deloitte & Touche has reviewed the requirements of Rule 2016-1 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte & Touche respectfully requests that the Court: (i) grant it allowance of compensation for professional services rendered to the Debtors during the Application Period in the amount of \$2,984,455.50, which represents 100% of the total compensation for professional services rendered during the Application Period, to the extent not already paid and (ii) grant such other and further relief as is just and proper.

Dated: August 6, 2013
Detroit, Michigan

Respectfully submitted,

/s/ Tom A. Robinson
Deloitte & Touche LLP
Tom A. Robinson
200 Renaissance Center, Ste 3900
Detroit, MI 48243-1300
Telephone: 313-396-3900
Facsimile: 313-392-7434

INDEPENDENT AUDITOR AND ATTEST
SERVICE PROVIDER TO DEBTORS AND
DEBTORS IN POSSESSION

Deloitte & Touche LLP
200 Renaissance Center, Ste 3900
Detroit, MI 48243-1300
Telephone: 313-396-3900
Facsimile: 313-392-7434
Tom Robinson

Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

RESIDENTIAL CAPITAL, LLC, *et al.*,
Debtor.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF THIRD INTERIM FEE
APPLICATION OF DELOITTE & TOUCHE LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
INDEPENDENT AUDITOR AND ATTEST SERVICE PROVIDER TO THE
DEBTORS FOR THE PERIOD FROM
JANUARY 1, 2013 THROUGH AND INCLUDING APRIL 30, 2013**

TOM A. ROBINSON, deposes and says:

1. I am a partner of Deloitte & Touche LLP (“Deloitte & Touche”), which has an office located at 200 Renaissance Center Suite 3900, Detroit, MI 48243. I make this certification in connection with the third interim fee application (the “Fee Application”) of Deloitte & Touche, dated August 6, 2013, in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.

2. I submit this certification with respect to Deloitte & Touche’s compliance with and pursuant to the Court’s General Order M-447, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on January 29, 2013, and the United States Trustee Guidelines

for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11§ U.S.C. 330 adopted on January 30, 1996 (collectively, and together with the Order to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered in these cases on July 17, 2012, the “Guidelines”).

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Fee Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Fee Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Fee Application are billed at rates or in accordance with practice customarily employed by Deloitte & Touche for similar services and generally accepted by Deloitte & Touche’s clients.

d. Deloitte & Touche has not made a profit with respect to the expenses requested in the Fee Application.

e. No agreement or understanding exists between Deloitte & Touche and any other non-affiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

g. Deloitte & Touche has not entered into any agreement with the Office of the United States Trustee, any creditor or any other party in

interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

h. Copies of the Fee Application were provided to the appropriate parties so that such parties will have ample time to review it in advance of any hearing thereon.

/s/ Tom A. Robinson
Declarant: Tom A. Robinson
Title: Partner

Dated: August 6, 2013

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/01/2013

Medway, David	Perform testing of 9/30/12 ResCap servicing revenue.	\$215.00	2.1	\$451.50
Medway, David	Prepare year end MSR testing request list.	\$215.00	0.9	\$193.50

01/02/2013

Bunn, Greg	Perform testing related to ResCap mortgage securitizations controls.	\$215.00	3.1	\$666.50
Ciccarelli, Maria	Prepare audit documentation for loans held for sale testing.	\$175.00	4.1	\$717.50
Ciccarelli, Maria	Prepare audit documentation for representation and warranty testing.	\$175.00	3.5	\$612.50
Errera, Daniel	Prepare audit documentation for representation and warranty reserve.	\$175.00	2.3	\$402.50
Florence, LaKeisha	Review agency loan sale testing.	\$290.00	1.1	\$319.00
Florence, LaKeisha	Review operating expense testing.	\$290.00	2.2	\$638.00
Florence, LaKeisha	Review agency loan sale testing.	\$290.00	2.4	\$696.00
Florence, LaKeisha	Review broker fee income testing.	\$290.00	1.1	\$319.00
Green, Erin	Review secured debt substantive testing.	\$290.00	2.7	\$783.00
Herrygers, Sandy	Prepare for risk and control manager meeting.	\$365.00	2.5	\$912.50
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	2.3	\$402.50
Medway, David	Perform testing of 9/30/12 ResCap servicing revenue.	\$215.00	1.9	\$408.50
Nealon, Matt	Perform testing of controls for ResCap loans held for sale.	\$175.00	1.1	\$192.50
Pangrazzi, Michael	Document testing approach for government loan insurance receivables.	\$215.00	0.7	\$150.50
Petrovski, Biljana	Review Webseries controls testing.	\$265.00	2.2	\$583.00
Petrovski, Biljana	Review PeopleSoft application controls testing.	\$265.00	1.8	\$477.00
Psakhis, Olga	Prepare presentation of status of testing general technology controls related for ResCap.	\$265.00	0.9	\$238.50
Psakhis, Olga	Review workpapers related to application access testing for ResCap applications.	\$265.00	0.2	\$53.00
Psakhis, Olga	Review documentation related to ResCap technology scheduling.	\$265.00	0.4	\$106.00
Rankin, Crystal	Meet with E. Green and B. Lynch to discuss secured debt substantive testing procedures.	\$215.00	0.4	\$86.00
Rankin, Crystal	Review secured debt bank confirmation requests.	\$215.00	1.4	\$301.00
Rankin, Crystal	Meet with E. Green and B. Lynch to discuss unsecured debt substantive testing procedures.	\$215.00	0.6	\$129.00
Rankin, Crystal	Review unsecured debt bank confirmation requests.	\$215.00	0.6	\$129.00
Reade, Dave	Review mortgage servicing rights testing documentation.	\$290.00	1.9	\$551.00
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	2.1	\$451.50
Sunderland, Daniel	Review of planning considerations for the ResCap abbreviated financial statement audit.	\$365.00	1.4	\$511.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/02/2013				
Sunderland, Daniel	Meet with D. Reade and T. Robinson regarding the ResCap abbreviated financial statements.	\$365.00	0.6	\$219.00
Trosper, Dustin	Compile and document support for testing of ResCap government loan insurance receivable balance.	\$175.00	5.4	\$945.00
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	5.0	\$875.00
Wang, Lulu	Perform substantive audit testing for income taxes.	\$175.00	3.0	\$525.00
01/03/2013				
Antwan, Juliette	Perform DDS application control testing.	\$175.00	2.7	\$472.50
Antwan, Juliette	Review BDR data received from client.	\$175.00	0.8	\$140.00
Antwan, Juliette	Review change management data.	\$175.00	1.3	\$227.50
Antwan, Juliette	Prepare follow-up communications regarding DDS application.	\$175.00	0.6	\$105.00
Antwan, Juliette	Create outstanding data request tracker.	\$175.00	0.6	\$105.00
Bunn, Greg	Perform testing related to ResCap mortgage securitizations controls.	\$215.00	1.2	\$258.00
Ciccarelli, Maria	Prepare audit documentation for loans held for sale testing.	\$175.00	2.6	\$455.00
Ciccarelli, Maria	Prepare audit documentation for representation and warranty testing.	\$175.00	3.8	\$665.00
Ciccarelli, Maria	Perform audit procedures for representation and warranty testing.	\$175.00	4.3	\$752.50
Florence, LaKeisha	Clear review notes on securitization internal control testing.	\$290.00	2.3	\$667.00
Florence, LaKeisha	Review management's internal control testing results for other liabilities and expenses.	\$290.00	2.3	\$667.00
Green, Erin	Review unsecured debt substantive testing.	\$290.00	3.6	\$1,044.00
Lang, Nick	Review ResCap rollforward data requests.	\$215.00	3.7	\$795.50
Lang, Nick	Review ResCap application rollforward data requests.	\$215.00	2.1	\$451.50
Lang, Nick	Review GATE application control testing workpapers.	\$215.00	1.2	\$258.00
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	1.3	\$227.50
Lynch, Bryan	Perform audit procedures related to unsecured debt.	\$175.00	0.9	\$157.50
Medway, David	Perform testing of 9/30/12 ResCap servicing revenue.	\$215.00	1.5	\$322.50
Pangrazzi, Michael	Perform testing of government loan insurance receivables balance.	\$215.00	0.4	\$86.00
Pangrazzi, Michael	Perform testing of Real Estate Owned (REO) balances.	\$215.00	0.7	\$150.50
Pangrazzi, Michael	Review control understanding documentation and test selections for financial controls over reporting.	\$215.00	2.4	\$516.00
Petrovski, Biljana	Prepare for general computer controls status meeting.	\$265.00	1.6	\$424.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/03/2013

Petrovski, Biljana	Review Oracle database infrastructure controls testing.	\$265.00	1.9	\$503.50
Petrovski, Biljana	Review Windows operating system infrastructure controls testing.	\$265.00	2.4	\$636.00
Poisson, David	Prepare ResCap securitizations work paper for control testing.	\$175.00	3.6	\$630.00
Psakhis, Olga	Review status of deficiencies related to general technology controls testing.	\$265.00	0.8	\$212.00
Psakhis, Olga	Prepare communication to the team related to the testing approach for each control for rollforward testing.	\$265.00	0.7	\$185.50
Psakhis, Olga	Determine approach for testing rollforward for general technology controls.	\$265.00	0.3	\$79.50
Psakhis, Olga	Review tables related to the ResCap data warehouses.	\$265.00	0.6	\$159.00
Psakhis, Olga	Prepare communication related to obtaining updated human resources termination listing to perform testing for general technology controls.	\$265.00	0.4	\$106.00
Psakhis, Olga	Review controls testing related to 4th quarter enterprise access reviews for general technology controls testing.	\$265.00	0.3	\$79.50
Psakhis, Olga	Update general technology applications and infrastructure workpapers to close review notes.	\$265.00	0.8	\$212.00
Rankin, Crystal	Review secured debt bank confirmation requests.	\$215.00	0.8	\$172.00
Rankin, Crystal	Review other liabilities interim substantive testing.	\$215.00	0.6	\$129.00
Reade, Dave	Prepare agenda for meeting with C. Dondzila.	\$290.00	0.3	\$87.00
Schafka, Christine	Perform testing of ResCap Windows controls.	\$215.00	2.9	\$623.50
Schafka, Christine	Perform testing of Walt application controls.	\$215.00	2.7	\$580.50
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	1.2	\$258.00
Stevenson, Brad	Review ResCap audit and internal control work on servicing-related and operating expense balances.	\$365.00	3.4	\$1,241.00
Sunderland, Daniel	Review of planning considerations for the ResCap abbreviated financial statement audit.	\$365.00	2.0	\$730.00
Trosper, Dustin	Perform audit procedures on other assets.	\$175.00	3.6	\$630.00
Wang, Lulu	Perform substantive audit testing for income taxes.	\$175.00	1.0	\$175.00
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	2.0	\$350.00

01/04/2013

Antwan, Juliette	Meet with B. Naumovska, O. Psakhis, N. Lang and C. Schafka to update the status for general information technology controls testing.	\$175.00	2.3	\$402.50
Antwan, Juliette	Prepare rollforward requests for ResCap applications.	\$175.00	1.3	\$227.50
Antwan, Juliette	Review data received for EDR/EDW.	\$175.00	1.5	\$262.50
Antwan, Juliette	Perform DDS application control testing.	\$175.00	1.9	\$332.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/04/2013				
Ciccarelli, Maria	Prepare audit documentation for loans held for sale testing.	\$175.00	3.8	\$665.00
Ciccarelli, Maria	Perform audit procedures for loans held for sale testing.	\$175.00	3.6	\$630.00
Lang, Nick	Complete GATE application control testing workpapers.	\$215.00	1.3	\$279.50
Lang, Nick	Complete GLS application control testing workpapers.	\$215.00	1.4	\$301.00
Lang, Nick	Complete SBO application control workpapers.	\$215.00	1.8	\$387.00
Lang, Nick	Meet with B. Naumovska, O. Psakhis, C. Schafka and J. Antwan to update the status for general IT controls testing.	\$215.00	2.3	\$494.50
Lynch, Bryan	Perform audit procedures related to unsecured debt.	\$175.00	0.7	\$122.50
Pangrazzi, Michael	Perform testing of government loan insurance receivables balance.	\$215.00	2.9	\$623.50
Pangrazzi, Michael	Perform testing of Real Estate Owned (REO) balances.	\$215.00	1.3	\$279.50
Petrovski, Biljana	Meet with O. Psakhis, N. Lang, C. Schafka and J. Antwan to update the status for general IT controls testing.	\$265.00	2.3	\$609.50
Petrovski, Biljana	Prepare follow-up requests for Eclipse application control testing.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Prepare client report on Deloitte's status for infrastructure testing.	\$265.00	2.1	\$556.50
Psakhis, Olga	Meet with B. Naumovska, N. Lang, C. Schafka and J. Antwan to update the status for general technology controls testing.	\$265.00	2.3	\$609.50
Psakhis, Olga	Review control workpapers for the Webseries application.	\$265.00	0.9	\$238.50
Psakhis, Olga	Meet with L. Elliott, O. Psakhis and C. Schafka to perform a walkthrough of controls for PeopleSoft HR application.	\$265.00	0.9	\$238.50
Psakhis, Olga	Perform testing of segregation of duties related to ResCap applications.	\$265.00	1.2	\$318.00
Rankin, Crystal	Prepare secured debt interim substantive testing.	\$215.00	0.8	\$172.00
Rankin, Crystal	Prepare unsecured debt interim substantive testing.	\$215.00	1.3	\$279.50
Robinson, Thomas	Review ResCap audit substantive testing work papers.	\$365.00	2.3	\$839.50
Schafka, Christine	Meet with B. Naumovska, O. Psakhis, N. Lang and J. Antwan to update the status for general IT controls testing.	\$215.00	2.3	\$494.50
Schafka, Christine	Perform testing of ResCap Windows controls.	\$215.00	2.6	\$559.00
Schafka, Christine	Meet with L. Elliott, S. Prakash and O. Psakhis to perform a walkthrough of controls for PeopleSoft HR application.	\$215.00	0.9	\$193.50
Scudder, Jon	Prepare audit documentation relating to loans held for sale.	\$215.00	1.2	\$258.00
Sunderland, Daniel	Review of planning documentation for the ResCap abbreviated financial statement audit.	\$365.00	1.5	\$547.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
01/04/2013				
Sunderland, Daniel	Meet with T. Robinson, D. Reade and S. Freshour to complete required consultations regarding the ResCap abbreviated financial statement audit.	\$365.00	0.5	\$182.50
Trosper, Dustin	Perform audit procedures on other revenue.	\$175.00	4.2	\$735.00
York, LaRon	Perform audit procedures for gain/loss on agency loan sale.	\$175.00	4.1	\$717.50
Zayas, Marilitza	Perform substantive testing of mortgage loans.	\$215.00	4.0	\$860.00
01/05/2013				
Beaver, Andrew	Perform audit testing of deferred taxes.	\$175.00	2.2	\$385.00
Ciccarelli, Maria	Prepare audit documentation for loans held for sale testing.	\$175.00	4.3	\$752.50
Ciccarelli, Maria	Prepare audit documentation for representation and warranty testing.	\$175.00	2.4	\$420.00
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	0.8	\$140.00
York, LaRon	Perform audit procedures for gain/loss on agency loan sale.	\$175.00	2.1	\$367.50
01/06/2013				
Medway, David	Perform testing of ResCap servicing revenue balances.	\$215.00	2.1	\$451.50
Psakhis, Olga	Review workpaper related to WebSeries application access review controls.	\$265.00	1.3	\$344.50
Psakhis, Olga	Review workpapers related to general technology controls testing for GATE applications.	\$265.00	2.4	\$636.00
01/07/2013				
Antwan, Juliette	Review data received for BDR.	\$175.00	1.8	\$315.00
Antwan, Juliette	Perform CFDR control testing.	\$175.00	1.6	\$280.00
Antwan, Juliette	Review data received for CFDR.	\$175.00	2.3	\$402.50
Antwan, Juliette	Perform LDR control testing.	\$175.00	1.9	\$332.50
Antwan, Juliette	Review data received for LDR.	\$175.00	1.4	\$245.00
Bayer, Ryan	Review deferred tax testing workpapers.	\$290.00	1.3	\$377.00
Bayer, Ryan	Call with client (L. Grasso, J. Demro and J. Frucci) regarding reporting of deferred tax balances for assets held for sale and mark to market accounting for deferred tax purposes.	\$290.00	0.5	\$145.00
Beaver, Andrew	Review ResCap internal control documentation.	\$175.00	3.5	\$612.50
Beaver, Andrew	Test ResCap internal controls.	\$175.00	2.9	\$507.50
Bunn, Greg	Review ResCap client request list for ResCap income tax control rollforward testing.	\$215.00	0.7	\$150.50
Bunn, Greg	Draft e-mail to D&T team regarding obtaining access to ResCap reconciliation system.	\$215.00	0.6	\$129.00
Bunn, Greg	Prepare documentation for K. Mowatt regarding SOX internal control testing update.	\$215.00	0.6	\$129.00
Ciccarelli, Maria	Perform controls testing for representations and warranties.	\$175.00	3.3	\$577.50
Ciccarelli, Maria	Perform controls testing for loans held for sale.	\$175.00	3.7	\$647.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
01/07/2013				
Ciccarelli, Maria	Document controls testing for loans held for sale.	\$175.00	2.9	\$507.50
Florence, LaKeisha	Update mortgage securitization testing plan and risk assessment.	\$290.00	2.7	\$783.00
Florence, LaKeisha	Update planning documentation for ResCap audit.	\$290.00	2.1	\$609.00
Gaglio, Joe	Clear planning related review notes.	\$290.00	0.9	\$261.00
Gaglio, Joe	Review Oracle database control testing.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review LoanServ information technology controls.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review WALT controls testing.	\$290.00	0.4	\$116.00
Gaglio, Joe	Meeting with B. Naumovska and T. Robinson to evaluate user access considerations related to the Eclipse application.	\$290.00	0.6	\$174.00
Gaglio, Joe	Review and assess potential general information technology control deficiencies.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review information technology infrastructure controls roll forward materials.	\$290.00	1.2	\$348.00
Goff, Rick	Review ResCap trial balance mapping procedures.	\$175.00	3.0	\$525.00
Kozlowski, Terri	Review status of ResCap audit procedures.	\$290.00	0.3	\$87.00
Lang, Nick	Meet with J. Gaglio, C. Judge, S. Krumme and D. Tennant to review the status of rollforward requests.	\$215.00	0.9	\$193.50
Lang, Nick	Perform testing of ResCap infrastructure rollforward controls.	\$215.00	2.4	\$516.00
Lang, Nick	Reconcile data requests for ResCap application rollforward testing.	\$215.00	1.7	\$365.50
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	1.4	\$245.00
Mallak, Ashley	Perform audit procedures related to testing deferred income taxes at ResCap.	\$215.00	2.2	\$462.25
Medway, David	Perform testing of interim MSR balances.	\$215.00	1.2	\$258.00
Petrovski, Biljana	Review information technology control testing project status.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Meet with J. Gaglio and T. Robinson to evaluate user access considerations related to the Eclipse application.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Meet with J. Gaglio, N. Lang, C. Judge, S. Krumme and D. Tennant to review the status of rollforward requests.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review infrastructure control testing status.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review status testing of general information technology controls for ResCap infrastructure.	\$265.00	0.9	\$238.50
Psakhis, Olga	Prepare team communication related to guidance and documentation of reperformance of management's testing.	\$265.00	0.5	\$132.50
Psakhis, Olga	Review testing results related to change management testing for ResCap applications.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review change management testing for Powerseller application.	\$265.00	0.9	\$238.50
Psakhis, Olga	Review change management testing for PeopleSoft HR application.	\$265.00	1.4	\$371.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/07/2013

Psakhis, Olga	Review status of general technology controls work.	\$265.00	0.9	\$238.50
Robinson, Thomas	Meet with J. Gaglio and B. Naumovska to evaluate user access considerations related to the Eclipse application.	\$365.00	0.6	\$219.00
Robinson, Thomas	Review testing results of the ResCap Eclipse application.	\$365.00	1.1	\$401.50
Robinson, Thomas	Review mortgage loan sale and securitization substantive audit plan.	\$365.00	3.2	\$1,168.00
Schafka, Christine	Perform testing of Powerseller application controls.	\$215.00	2.6	\$559.00
Schafka, Christine	Perform testing of Walt application controls.	\$215.00	2.9	\$623.50
Scudder, Jon	Prepare audit documentation relating to loans held for sale.	\$215.00	3.6	\$774.00
Sunderland, Daniel	Review of the substantive audit testing approach for the ResCap abbreviated financial statement audit.	\$365.00	2.0	\$730.00
Trosper, Dustin	Document testing related to testing of ResCap government loan insurance receivable.	\$175.00	6.3	\$1,102.50
Wang, Lulu	Perform substantive audit testing for income taxes.	\$175.00	2.0	\$350.00
Zayas, Marilitza	Perform substantive testing of mortgage loans.	\$215.00	1.7	\$365.50

01/08/2013

Antwan, Juliette	Follow-up communications with MSODS client.	\$175.00	0.8	\$140.00
Antwan, Juliette	Perform MSODS control testing.	\$175.00	1.3	\$227.50
Antwan, Juliette	Review data received for MSODS.	\$175.00	0.9	\$157.50
Antwan, Juliette	Perform InformEnt control testing.	\$175.00	1.7	\$297.50
Antwan, Juliette	Review data received for InformEnt.	\$175.00	1.3	\$227.50
Bayer, Ryan	Review tax testing workpapers for ResCap.	\$290.00	1.2	\$348.00
Beaver, Andrew	Review ResCap internal control documentation.	\$175.00	3.3	\$577.50
Beaver, Andrew	Test ResCap internal controls.	\$175.00	2.9	\$507.50
Ciccarelli, Maria	Perform controls testing for representations and warranties.	\$175.00	5.4	\$945.00
Ciccarelli, Maria	Document controls testing for representations and warranties.	\$175.00	3.9	\$682.50
Florence, LaKeisha	Update mortgage securitization testing plan and risk assessment.	\$290.00	1.2	\$348.00
Florence, LaKeisha	Review deferred income tax testing related to other liabilities.	\$290.00	1.3	\$377.00
Florence, LaKeisha	Review mortgage securitization deferred income tax testing.	\$290.00	1.7	\$493.00
Gaglio, Joe	Review Oracle database control testing.	\$290.00	0.9	\$261.00
Gaglio, Joe	Review infrastructure controls roll forward materials.	\$290.00	0.7	\$203.00
Gaglio, Joe	Create meeting materials to follow-up on Oracle database matters.	\$290.00	1.0	\$290.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/08/2013				
Gaglio, Joe	Review and assess potential control deficiencies.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review Eclipse controls testing.	\$290.00	0.6	\$174.00
Gaglio, Joe	Review Loanserv controls testing.	\$290.00	1.3	\$377.00
Gaglio, Joe	Clear planning related review notes.	\$290.00	1.1	\$319.00
Lang, Nick	Document LoanServ segregation of duties control testing results.	\$215.00	1.3	\$279.50
Lang, Nick	Clear review notes for ResCap Oracle control testing.	\$215.00	2.2	\$473.00
Lang, Nick	Communicate open rollforward testing data requests to S. Krumme and C. Judge.	\$215.00	1.1	\$236.50
Lang, Nick	Review ResCap Oracle database control testing.	\$215.00	1.4	\$301.00
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	1.2	\$210.00
Lynch, Bryan	Perform audit procedures related to unsecured debt.	\$175.00	1.4	\$245.00
Mallak, Ashley	Document audit procedures related to testing deferred income taxes at ResCap.	\$215.00	1.3	\$279.50
Petrovski, Biljana	Review ResCap Oracle infrastructure control testing workpapers.	\$265.00	2.2	\$583.00
Petrovski, Biljana	Review controls to determine reliance on management's work.	\$265.00	1.3	\$344.50
Petrovski, Biljana	Review issues related to Webseries application control testing.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review sampling strategy for change management controls testing.	\$265.00	1.1	\$291.50
Pfeffer, Sandy	Performance of engagement quality control review for ResCap audit.	\$365.00	1.0	\$365.00
Psakhis, Olga	Update general technology testing status document for discussion management.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review control testing for ResCap applications change management.	\$265.00	0.9	\$238.50
Psakhis, Olga	Review workpapers related to general technology control testing for GATE application.	\$265.00	1.1	\$291.50
Psakhis, Olga	Review access control testing for Walt application.	\$265.00	0.6	\$159.00
Psakhis, Olga	Review access control testing for Webseries application.	\$265.00	0.7	\$185.50
Robinson, Thomas	Review ResCap 2012 audit planning documents.	\$365.00	2.1	\$766.50
Schafka, Christine	Perform testing of Webseries application controls.	\$215.00	2.8	\$602.00
Schafka, Christine	Perform testing of Powerseller application controls.	\$215.00	2.7	\$580.50
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	2.9	\$623.50
Sunderland, Daniel	Review of the internal control testing approach for the ResCap abbreviated financial statement audit.	\$365.00	3.0	\$1,095.00
Troster, Dustin	Document support related to testing of ResCap repossessed and foreclosed mortgage assets.	\$175.00	4.1	\$717.50
Troster, Dustin	Compile support related to testing of ResCap Government Loan Insurance Receivable.	\$175.00	3.7	\$647.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/08/2013

York, LaRon	Create e-mail to J. Zarroli and S. Ruby requesting loan-level agency population and representation and warranty detail for year-end agency testing.	\$175.00	0.6	\$105.00
-------------	---	----------	-----	----------

01/09/2013

Antwan, Juliette	Perform BDR control testing.	\$175.00	2.4	\$420.00
Antwan, Juliette	Follow-up communications with EDR/EDW client.	\$175.00	0.9	\$157.50
Antwan, Juliette	Perform EDR/EDW control testing.	\$175.00	1.7	\$297.50
Antwan, Juliette	Perform DDS application control testing.	\$175.00	1.9	\$332.50
Antwan, Juliette	Follow-up communications with DDS client.	\$175.00	1.1	\$192.50
Bayer, Ryan	Review ResCap deferred tax testing workpapers.	\$290.00	3.3	\$957.00
Beaver, Andrew	Test ResCap internal controls.	\$175.00	6.2	\$1,085.00
Beaver, Andrew	Document ResCap internal control testing.	\$175.00	4.4	\$770.00
Bunn, Greg	Perform testing of income tax balances.	\$215.00	0.5	\$107.50
Bunn, Greg	Prepare ResCap securitization internal control testing documentation.	\$215.00	1.3	\$279.50
Chaushev, Ayhan	Review journal entries controls testing.	\$265.00	2.0	\$530.00
Gaglio, Joe	Clear planning related review notes.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review Eclipse controls testing.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review LoanServ controls testing.	\$290.00	1.8	\$522.00
Gaglio, Joe	Create meeting materials to follow up on Eclipse controls testing.	\$290.00	1.2	\$348.00
Gaglio, Joe	Review and assess potential general information technology control deficiencies.	\$290.00	0.7	\$203.00
Gaglio, Joe	Create meeting materials to follow-up on technical Oracle database matters.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review Oracle database control testing.	\$290.00	0.4	\$116.00
Lang, Nick	Document ResCap SSAE16 control testing procedures.	\$215.00	2.8	\$602.00
Lang, Nick	Perform LoanServ application control testing.	\$215.00	1.2	\$258.00
Lynch, Bryan	Perform audit procedures related to unsecured debt.	\$175.00	1.1	\$192.50
Mallak, Ashley	Document audit procedures related to testing deferred income taxes at ResCap.	\$215.00	4.1	\$881.50
Pangrazzi, Michael	Document support received for government loan insurance receivables balance.	\$215.00	2.7	\$580.50
Pangrazzi, Michael	Review testing of Real Estate Owned (REO) balances.	\$215.00	1.1	\$236.50
Pangrazzi, Michael	Update risk of material misstatements related to broker fee income testing.	\$215.00	1.8	\$387.00
Petrovski, Biljana	Prepare for Eclipse application meeting.	\$265.00	1.3	\$344.50
Petrovski, Biljana	Review Webseries application control testing workpapers.	\$265.00	2.1	\$556.50
Petrovski, Biljana	Review ResCap Oracle infrastructure control testing workpapers.	\$265.00	1.9	\$503.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/09/2013

Psakhis, Olga	Review audit documentation related to general technology controls testing for ResCap data warehouses.	\$265.00	1.3	\$344.50
Psakhis, Olga	Update status documentation for general technology controls testing for presentation to management.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review general technology controls testing for GATE application.	\$265.00	1.6	\$424.00
Psakhis, Olga	Review control testing related to change management of ResCap applications.	\$265.00	0.3	\$79.50
Robinson, Thomas	Review ResCap substantive audit testing workpapers.	\$365.00	1.7	\$620.50
Schafka, Christine	Perform testing of Webseries application controls.	\$215.00	2.1	\$451.50
Schafka, Christine	Perform testing of PeopleSoft application controls.	\$215.00	3.1	\$666.50
Scudder, Jon	Prepare audit documentation relating to loans held for sale.	\$215.00	2.7	\$580.50
Sunderland, Daniel	Review of the substantive audit testing approach for the ResCap abbreviated financial statement audit.	\$365.00	2.0	\$730.00
Trosper, Dustin	Perform testing of ResCap repossessed and foreclosed mortgage assets.	\$175.00	3.6	\$630.00
Trosper, Dustin	Document testing of ResCap repossessed and foreclosed mortgage assets.	\$175.00	3.1	\$542.50
York, LaRon	Perform audit procedures on gain/loss on agency loan sale testing.	\$175.00	4.4	\$770.00

01/10/2013

Antwan, Juliette	Review follow-up data received for DDS.	\$175.00	1.1	\$192.50
Antwan, Juliette	Prepare follow-up communications regarding DDS application.	\$175.00	0.9	\$157.50
Antwan, Juliette	Perform DDS application control testing.	\$175.00	1.9	\$332.50
Antwan, Juliette	Perform MSODS control testing.	\$175.00	2.1	\$367.50
Baker, Todd	Follow-up with R. Bayer regarding ResCap interim testing.	\$365.00	0.4	\$146.00
Baker, Todd	Review interim testing workpapers.	\$365.00	0.6	\$219.00
Bayer, Ryan	Attend status meeting on ResCap deferred testing with audit team.	\$290.00	1.3	\$377.00
Bayer, Ryan	Review ResCap deferred tax testing workpapers.	\$290.00	0.5	\$145.00
Bayer, Ryan	Review deferred tax testing workpapers.	\$290.00	1.0	\$290.00
Beaver, Andrew	Test ResCap internal controls.	\$175.00	2.5	\$437.50
Bunn, Greg	Prepare ResCap securitization internal control testing documentation.	\$215.00	3.1	\$666.50
Bunn, Greg	Call with A. Conwell regarding control testing for ResCap securitizations.	\$215.00	0.4	\$86.00
Bunn, Greg	Review significant transaction memo related to held for sale securitizations.	\$215.00	0.6	\$129.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/10/2013				
Bunn, Greg	Call to discuss significant transaction memo related to held for sale securitization with J. Farley.	\$215.00	0.5	\$107.50
Bunn, Greg	Call with L. York to discuss gain/loss on agency sale.	\$215.00	0.2	\$43.00
Bunn, Greg	Perform testing of income tax balances.	\$215.00	0.4	\$86.00
Dehart, Laura	Meet with T. Robinson, D. Reade, L. Florence, B. Naumovska, J. Gaglio, T. Kozlowski and E. Green to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$365.00	1.1	\$401.50
Fischer, Leslie	Review planning audit procedures of ResCap trading securities.	\$265.00	0.5	\$132.50
Florence, LaKeisha	Meet with T. Robinson, D. Reade, B. Naumovska, J. Gaglio, T. Kozlowski, E. Green and L. DeHart to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review and assess potential general information technology control deficiencies.	\$290.00	1.4	\$406.00
Gaglio, Joe	Meet with T. Robinson, D. Reade, L. Florence, B. Naumovska, T. Kozlowski, E. Green and L. DeHart to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review LoanServ controls testing.	\$290.00	0.5	\$145.00
Gaglio, Joe	Review Eclipse controls testing.	\$290.00	1.0	\$290.00
Kozlowski, Terri	Meet with T. Robinson, D. Reade, L. Florence, B. Naumovska, J. Gaglio, E. Green and L. DeHart to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$290.00	1.1	\$319.00
Lang, Nick	Perform testing of DDS application controls.	\$215.00	0.8	\$172.00
Lang, Nick	Close LoanServ application testing review notes.	\$215.00	0.7	\$150.50
Lang, Nick	Document ResCap infrastructure and application control testing conclusions.	\$215.00	1.8	\$387.00
Lang, Nick	Review SSAE16 planned procedures and reporting requirements.	\$215.00	1.2	\$258.00
Lang, Nick	Review ResCap database rollforward data requests.	\$215.00	0.4	\$86.00
Lang, Nick	Document ResCap database RF test results.	\$215.00	0.6	\$129.00
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	2.3	\$402.50
Mallak, Ashley	Finalize documentation related to testing of various deferred income taxes at ResCap.	\$215.00	5.4	\$1,161.00
Medway, David	Perform testing of ResCap servicing revenue balances.	\$215.00	1.5	\$322.50
Pangrazzi, Michael	Document support received for government loan insurance receivables balance.	\$215.00	1.4	\$301.00
Pangrazzi, Michael	Update testing related to broker fee income.	\$215.00	3.7	\$795.50
Pangrazzi, Michael	Review interim testing of financial controls over reporting.	\$215.00	2.3	\$494.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/10/2013				
Petrovski, Biljana	Review issues related to UNIX infrastructure control testing.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Finalize documentation of ResCap controls testing.	\$265.00	1.4	\$371.00
Petrovski, Biljana	Review status of the advisory team general information technology controls testing.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review PeopleSoft application control testing workpapers.	\$265.00	1.9	\$503.50
Petrovski, Biljana	Prepare for Eclipse application status meeting.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Review Powerseller application control testing workpapers.	\$265.00	1.7	\$450.50
Reade, Dave	Meet with T. Robinson, L. Florence, B. Naumovska, J. Gaglio, T. Kozlowski, E. Green and L. DeHart to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$290.00	1.1	\$319.00
Reade, Dave	Audit ResCap's legal and contingency reserve.	\$290.00	1.2	\$348.00
Robinson, Thomas	Review client prepared litigation and contingencies audit support for the 2012 ResCap financial statement audit.	\$365.00	1.2	\$438.00
Robinson, Thomas	Meet with T. Robinson, D. Reade, L. Florence, B. Naumovska, J. Gaglio, T. Kozlowski, E. Green, and L. DeHart to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$365.00	1.1	\$401.50
Robinson, Thomas	Review ResCap 2012 litigation and contingencies audit procedures and plan.	\$365.00	2.1	\$766.50
Schafka, Christine	Perform testing of Webseries application controls.	\$215.00	2.9	\$623.50
Schafka, Christine	Perform testing of PeopleSoft application controls.	\$215.00	2.6	\$559.00
Schafka, Christine	Review rollforward requests for ResCap Windows controls testing.	\$215.00	1.2	\$258.00
Scudder, Jon	Prepare audit documentation for internal controls testing for ResCap.	\$215.00	5.3	\$1,139.50
Stevenson, Brad	Meet with M. Zayas to discuss audit procedures and results for mortgage receivables and related balances.	\$365.00	0.5	\$182.50
Stevenson, Brad	Meet with D. Reade, J. Scudder, D. Medway and M. Nealon to discuss testing of abbreviated financial statement product allocations.	\$365.00	1.1	\$401.50
Troster, Dustin	Document testing of ResCap government loan insurance receivable.	\$175.00	3.8	\$665.00
Troster, Dustin	Perform testing of ResCap government loan insurance receivable.	\$175.00	3.5	\$612.50
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	3.2	\$560.00
York, LaRon	Perform audit procedures on gain/loss on agency loan sale testing.	\$175.00	1.6	\$280.00
Zayas, Marilitza	Meet with B. Stevenson to discuss audit procedures and results for mortgage receivables and related balances.	\$215.00	0.5	\$107.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/11/2013				
Antwan, Juliette	Review follow-up data received for CFDR.	\$175.00	1.9	\$332.50
Antwan, Juliette	Prepare follow-up communications regarding CFDR application.	\$175.00	1.2	\$210.00
Antwan, Juliette	Prepare follow-up communications regarding MSODS application.	\$175.00	1.6	\$280.00
Antwan, Juliette	Review of follow-up data received for EDR/EDW.	\$175.00	1.2	\$210.00
Antwan, Juliette	Perform DDS application control testing.	\$175.00	1.1	\$192.50
Bayer, Ryan	Continue to review deferred tax testing workpapers.	\$290.00	1.2	\$348.00
Ciccarelli, Maria	Prepare audit documentation for loans held for sale testing.	\$175.00	2.3	\$402.50
Gaglio, Joe	Review and assess potential technology control deficiencies.	\$290.00	1.3	\$377.00
Gaglio, Joe	Review LoanServ controls testing.	\$290.00	0.9	\$261.00
Han, Jiefu	Complete audit documentation for ResCap mortgage operating expense selections.	\$175.00	1.0	\$175.00
Han, Jiefu	Update audit procedures related to ResCap mortgage operating expense testing.	\$175.00	0.9	\$157.50
Han, Jiefu	Perform internal control testing procedures.	\$175.00	1.2	\$210.00
Kozlowski, Terri	Review deferred income tax testing for ResCap.	\$290.00	2.7	\$783.00
Lang, Nick	Call with S. Krumme, C. Judge and T. Leber regarding ResCap operating system compliance testing data request.	\$215.00	0.3	\$64.50
Lang, Nick	Perform ResCap operating system compliance testing.	\$215.00	1.1	\$236.50
Lang, Nick	Request missing evidence to complete ResCap job scheduling control testing.	\$215.00	0.4	\$86.00
Lang, Nick	Call with M. Podzorov, S. Lipps and S. Krumme regarding ResCap deficiencies.	\$215.00	0.7	\$150.50
Luong, Erika Huong	Perform mortgage confirm testing.	\$175.00	0.6	\$105.00
Luong, Erika Huong	Document confirmations for mortgage testing.	\$175.00	0.8	\$140.00
Luong, Erika Huong	Prepare testing of mortgages utilizing received confirms.	\$175.00	0.5	\$87.50
Lynch, Bryan	Perform audit procedures related to unsecured debt.	\$175.00	2.1	\$367.50
Mallak, Ashley	Finalize documentation related to testing of various deferred income taxes at ResCap.	\$215.00	3.2	\$688.00
Medway, David	Perform testing of ResCap servicing revenue balances.	\$215.00	1.2	\$258.00
Pangrazzi, Michael	Review interim testing of financial controls over reporting.	\$215.00	2.2	\$473.00
Pangrazzi, Michael	Document interim testing approach related to property.	\$215.00	2.3	\$494.50
Pangrazzi, Michael	Document and test fixed assets rollforward.	\$215.00	2.3	\$494.50
Petrovski, Biljana	Determine approach on documenting deficiencies in application control workpapers.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review sampling selection for the change management controls testing.	\$265.00	0.9	\$238.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/11/2013

Petrovski, Biljana	Meet with L. Hitchcock, M. Gerlach, L. Jones, M. Boutcher, K. Mowatt, J. Gaglio and C. Schafka to review status of the Eclipse application testing and outstanding requests.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Meet with T. Robinson, D. Reade, L. Florence, J. Gaglio, T. Kozlowski, E. Green and L. DeHart to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$265.00	1.1	\$291.50
Psakhis, Olga	Review change management control testing for ResCap applications.	\$265.00	1.2	\$318.00
Reade, Dave	Call with B. Thompson and T. Robinson to review litigation and contingencies audit procedures.	\$290.00	0.7	\$203.00
Reade, Dave	Prepare ResCap MSR substantive workpapers.	\$290.00	1.2	\$348.00
Robinson, Thomas	Review mortgage loan sale control testing.	\$365.00	0.9	\$328.50
Robinson, Thomas	Call with B. Thompson and D. Reade to review litigation and contingencies audit procedures.	\$365.00	0.7	\$255.50
Schafka, Christine	Meet with L. Hitchcock, M. Gerlach, L. Jones, M. Boutcher, K. Mowatt, J. Gaglio and B. Naumovska to review status of the Eclipse application testing and outstanding requests.	\$215.00	0.6	\$129.00
Schafka, Christine	Perform testing of PeopleSoft application controls.	\$215.00	2.3	\$494.50
Sunderland, Daniel	Review of the internal control testing approach for the ResCap abbreviated financial statement audit.	\$365.00	2.0	\$730.00
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	2.4	\$420.00
Wang, Lulu	Perform substantive audit testing for income taxes.	\$175.00	1.5	\$262.50
York, LaRon	Meet with L. Conowal and S. Ruby to discuss swap agreement between Ally Bank, AIM and ResCap.	\$175.00	0.8	\$140.00
York, LaRon	Perform audit procedures on gain/loss on agency loan sale testing.	\$175.00	2.1	\$367.50

01/12/2013

Bayer, Ryan	Review deferred tax testing workpapers.	\$290.00	1.3	\$377.00
Bunn, Greg	Prepare ResCap securitization internal control testing documentation.	\$215.00	2.9	\$623.50
Bunn, Greg	Prepare substantive and control plans for year end ResCap securitization testing.	\$215.00	1.3	\$279.50
Gaglio, Joe	Review and assess potential technology control deficiencies.	\$290.00	0.6	\$174.00
Han, Jiefu	Perform audit sampling procedures for ResCap mortgage operating expense testing.	\$175.00	2.2	\$385.00
Luong, Erika Huong	Perform confirm testing of mortgages.	\$175.00	0.6	\$105.00
Lynch, Bryan	Perform audit procedures related to unsecured debt.	\$175.00	1.9	\$332.50
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	1.3	\$227.50
Mallak, Ashley	Clear review notes related to deferred income tax testing.	\$215.00	1.4	\$301.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/12/2013				
Pangrazzi, Michael	Review interim testing of financial controls over reporting.	\$215.00	1.6	\$344.00
Reade, Dave	Review MSR substantive workpapers.	\$290.00	1.2	\$348.00
Reade, Dave	Draft MSR Summary memo.	\$290.00	1.6	\$464.00
Reade, Dave	Research required ResCap footnote disclosures.	\$290.00	0.9	\$261.00
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	1.2	\$210.00
York, LaRon	Perform audit procedures on gain/loss on agency loan sale testing.	\$175.00	1.1	\$192.50
01/13/2013				
Gaglio, Joe	Create ResCap technology controls reporting documentation.	\$290.00	0.8	\$232.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	3.1	\$1,131.50
Scudder, Jon	Prepare audit documentation relating to loans held for sale.	\$215.00	3.6	\$774.00
01/14/2013				
Ahmed, Ahmed	Discuss agency gain/loss on sale testing with L. York.	\$175.00	1.3	\$227.50
Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	1.7	\$297.50
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	1.5	\$262.50
Antwan, Juliette	Perform DDS application control testing.	\$175.00	2.6	\$455.00
Antwan, Juliette	Evaluate results of ResCap application testing procedures.	\$175.00	1.0	\$175.00
Bayer, Ryan	Review deferred tax testing workpapers.	\$290.00	0.8	\$232.00
Bunn, Greg	Perform Recap Mortgage Securitizations internal control testing.	\$215.00	3.8	\$817.00
Dehart, Laura	Review status of ResCap data testing documentation.	\$365.00	1.0	\$365.00
Fischer, Leslie	Plan auditing procedures for investment balances.	\$265.00	0.6	\$159.00
Gaglio, Joe	Create ResCap IT controls reporting documentation.	\$290.00	1.3	\$377.00
Gaglio, Joe	Review working papers for testing of ResCap applications.	\$290.00	0.8	\$232.00
Gaglio, Joe	Clear review notes on planning documentation.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review ResCap infrastructure testing workpapers.	\$290.00	1.1	\$319.00
Lang, Nick	Prepare for DDS control meeting.	\$215.00	0.4	\$86.00
Lang, Nick	Review ResCap application rollforward data requests.	\$215.00	1.7	\$365.50
Lang, Nick	Attend DDS application controls meeting with B. Felix, L. Hitchcock, D. Forbes, L. Frieman, O. Psakhis, N. Lang and J. Antwan.	\$215.00	0.4	\$86.00
Lang, Nick	Prepare for MSODS data warehouse control meeting.	\$215.00	0.9	\$193.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/14/2013				
Lang, Nick	Review ResCap infrastructure rollforward data requests.	\$215.00	1.4	\$301.00
Lang, Nick	Attend MSODS data warehouse controls meeting with B. Felix, L. Hitchcock, D. Forbes, L. Frieman, O. Psakhis, N. Lang and J. Antwan.	\$215.00	0.4	\$86.00
Lang, Nick	Perform analysis of ResCap Rollforward controls required for additional testing.	\$215.00	1.2	\$258.00
Mallak, Ashley	Perform audit procedures related to testing deferred income taxes at ResCap.	\$215.00	1.8	\$387.00
Mattei, Francisco	Follow-up on GMAC bank loan confirm (second request).	\$175.00	1.4	\$245.00
Mattei, Francisco	Follow-up on RFC bank loan confirms (second request).	\$175.00	0.8	\$140.00
Moss, Morgan	Review and close notes for ResCap controls testing.	\$175.00	0.9	\$157.50
Moss, Morgan	Perform testing of ResCap cash balances.	\$175.00	3.9	\$682.50
Pangrazzi, Michael	Review testing of government loan insurance receivables.	\$215.00	2.3	\$494.50
Pangrazzi, Michael	Review rollforward testing of financial controls over reporting.	\$215.00	1.2	\$258.00
Petrovski, Biljana	Review data provided for rollforward testing of ResCap related applications.	\$265.00	2.1	\$556.50
Petrovski, Biljana	Prepare for meeting to discuss the status of ResCap outstanding requests.	\$265.00	1.8	\$477.00
Petrovski, Biljana	Review ResCap Windows infrastructure control testing workpapers.	\$265.00	3.4	\$901.00
Poisson, David	Compile and send out requests for year end control testing support	\$175.00	1.9	\$332.50
Poisson, David	Document updated control descriptions in work papers.	\$175.00	0.4	\$70.00
Psakhis, Olga	Prepare listing of required memorandums and assignments for general technology controls testing.	\$265.00	1.2	\$318.00
Psakhis, Olga	Update outstanding request listing for general technology controls testing.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review access controls for Eclipse application.	\$265.00	0.4	\$106.00
Psakhis, Olga	Attend DDS application controls meeting with B. Felix, D. Forbes, L. Frieman, N. Lang and J. Antwan.	\$265.00	0.4	\$106.00
Psakhis, Olga	Attend MSODS data warehouse controls meeting with B. Felix, L. with, D. Forbes, L. Frieman, N. Lang and J. Antwan.	\$265.00	0.4	\$106.00
Psakhis, Olga	Review testing documentation for ResCap database testing.	\$265.00	0.9	\$238.50
Reade, Dave	Audit mortgage servicing rights model.	\$290.00	1.2	\$348.00
Reade, Dave	Review audit documentation for mortgage loans held-for-sale.	\$290.00	0.9	\$261.00
Schafka, Christine	Perform testing of Eclipse application controls.	\$215.00	2.9	\$623.50
Schafka, Christine	Perform central new hire control testing for ResCap applications.	\$215.00	1.7	\$365.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/14/2013				
Scudder, Jon	Prepare audit documentation relating to loans held for sale.	\$215.00	1.3	\$279.50
Sunderland, Daniel	Review of the substantive audit testing approach for the ResCap abbreviated financial statement audit.	\$365.00	0.9	\$328.50
Sunderland, Daniel	Call with T. Robinson, B. Stevenson, D. Reade, J. Scudder and S. Pfeffer to discuss the status of the ResCap abbreviated financial statements audit.	\$365.00	1.1	\$401.50
Trosper, Dustin	Document testing of ResCap government loan insurance receivable.	\$175.00	3.8	\$665.00
Trosper, Dustin	Perform testing of ResCap government loan insurance receivable.	\$175.00	2.9	\$507.50
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	2.2	\$385.00
York, LaRon	Call to discuss support needed for escrow advance related to the Walter carve-out audit with D. Guaracino, S. Haley, G. Bunn and L. Florence.	\$175.00	0.4	\$70.00
York, LaRon	Discuss agency gain/loss testing procedures with A. Ahmed.	\$175.00	1.3	\$227.50
01/15/2013				
Ahmed, Ahmed	Discuss agency gain/loss on sale testing with L. York.	\$175.00	1.1	\$192.50
Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	2.0	\$350.00
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	1.3	\$227.50
Antwan, Juliette	Evaluate results of ResCap application testing procedures.	\$175.00	3.0	\$525.00
Antwan, Juliette	Continue to perform DDS application control testing.	\$175.00	2.7	\$472.50
Bayer, Ryan	Continue to review deferred tax testing workpapers.	\$290.00	1.7	\$493.00
Bunn, Greg	Perform Recap mortgage securitizations internal control testing.	\$215.00	3.5	\$752.50
Bunn, Greg	Perform testing of ResCap securitizations.	\$215.00	0.9	\$193.50
Bunn, Greg	Meet with B. Stevenson, D. Trosper, M. Pangrazzi, and L. Florence regarding testing of government claims.	\$215.00	0.9	\$193.50
Florence, LaKeisha	Review audit testing of other assets.	\$290.00	2.1	\$609.00
Gabrieli, Mike	Perform testing of ResCap internal controls.	\$175.00	4.0	\$700.00
Gaglio, Joe	Review ResCap infrastructure testing workpapers.	\$290.00	1.2	\$348.00
Gaglio, Joe	Clear review notes on planning documentation.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review working papers for testing of ResCap applications.	\$290.00	0.7	\$203.00
Gaglio, Joe	Create ResCap technology controls reporting documentation.	\$290.00	0.8	\$232.00
Green, Erin	Review auditing of deferred tax selections related to ResCap debt.	\$290.00	0.8	\$232.00
Lang, Nick	Review SSAE16 reports determined to be in scope for ResCap control testing.	\$215.00	0.8	\$172.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/15/2013				
Lang, Nick	Prepare for LoanServ segregation of duties control meeting.	\$215.00	1.6	\$344.00
Lang, Nick	Meet with C. Stewart to discuss LoanServ application segregation of duties control assessment.	\$215.00	1.2	\$258.00
Lang, Nick	Draft information technology control deficiencies for DDS and MSODS.	\$215.00	0.7	\$150.50
Lang, Nick	Reconcile identified deficiencies to those reported to management.	\$215.00	0.8	\$172.00
Mallak, Ashley	Perform audit procedures related to testing deferred income taxes at ResCap.	\$215.00	0.5	\$107.50
Pangrazzi, Michael	Rollforward testing of financial controls over reporting.	\$215.00	1.7	\$365.50
Pangrazzi, Michael	Meet with B. Stevenson, D. Trosper and L. Florence regarding testing of government claims.	\$215.00	0.9	\$193.50
Pangrazzi, Michael	Review government loan insurance receivables testing.	\$215.00	1.4	\$301.00
Petrovski, Biljana	Review ResCap Windows infrastructure control testing workpapers.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Review ResCap Windows active domain infrastructure control testing workpapers.	\$265.00	2.3	\$609.50
Petrovski, Biljana	Review control testing status for ResCap.	\$265.00	1.6	\$424.00
Petrovski, Biljana	Review LoanServ application segregation of duties conflicts and mitigating controls.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Review access review testing approach for any ResCap related SSAE16 reports.	\$265.00	0.9	\$238.50
Psakhis, Olga	Review status of testing for general technology controls.	\$265.00	0.7	\$185.50
Psakhis, Olga	Prepare status document for testing of general technology controls.	\$265.00	1.3	\$344.50
Psakhis, Olga	Meet with B. Naumovska, N. Lang, C. Schafka and J. Antwan to update the status of general technology controls testing.	\$265.00	1.2	\$318.00
Reade, Dave	Review mortgage servicing rights workpapers.	\$290.00	0.4	\$116.00
Reade, Dave	Meet with ResCap personnel B. Frank, J. Farley and B. Westman to discuss presentation of the financial statements.	\$290.00	1.1	\$319.00
Reade, Dave	Research financial statements disclosure requirements.	\$290.00	0.7	\$203.00
Reade, Dave	Review financial close and reporting workpapers.	\$290.00	0.4	\$116.00
Schafka, Christine	Perform testing of Eclipse application controls.	\$215.00	1.6	\$344.00
Schafka, Christine	Perform central new hire control testing for ResCap applications.	\$215.00	2.7	\$580.50
Stevenson, Brad	Review mortgage serving right audit workpapers.	\$365.00	2.4	\$876.00
Stevenson, Brad	Meet with D. Trosper, M. Pangrazzi and L. Florence regarding testing of government claims	\$365.00	0.9	\$328.50
Trosper, Dustin	Meet with B. Stevenson, M. Pangrazzi and L. Florence regarding testing of government claims.	\$175.00	0.9	\$157.50
Trosper, Dustin	Perform testing of ResCap government loan insurance receivable.	\$175.00	3.3	\$577.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/15/2013

Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	2.1	\$367.50
York, LaRon	Perform audit procedures on gain/loss on agency loan sale testing.	\$175.00	1.3	\$227.50
York, LaRon	Discuss agency gain/loss on sale discussion with A. Ahmed.	\$175.00	1.1	\$192.50
York, LaRon	Document audit procedures on gain/loss on agency loan sale testing.	\$175.00	0.6	\$105.00

01/16/2013

Ahmed, Ahmed	Discuss agency gain/loss on sale testing with L. York.	\$175.00	0.6	\$105.00
Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	1.8	\$315.00
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	2.4	\$420.00
Antwan, Juliette	Perform DDS application control testing.	\$175.00	2.6	\$455.00
Antwan, Juliette	Evaluate results of ResCap application testing procedures.	\$175.00	1.0	\$175.00
Antwan, Juliette	Meet with K. Wells, R. McCollum, L. Hitchcock, and N. Lang to obtain DDS application role matrix evidence.	\$175.00	0.7	\$122.50
Antwan, Juliette	Obtain ResCap SSAE16 EAC and user list data.	\$175.00	2.1	\$367.50
Antwan, Juliette	Evaluate completeness and accuracy of ResCap SSAE16 data.	\$175.00	0.6	\$105.00
Baker, Derek	Perform ResCap mortgage securitizations internal control testing.	\$175.00	2.3	\$402.50
Beaver, Andrew	Document internal control operating effectiveness testing.	\$175.00	1.5	\$262.50
Bunn, Greg	Meet with L. Florence and T. Kozlowski to discuss testing of ResCap deferred taxes.	\$215.00	0.4	\$86.00
Bunn, Greg	Perform deferred tax testing related to securitization structures.	\$215.00	1.3	\$279.50
Bunn, Greg	Perform Recap mortgage securitizations internal control testing.	\$215.00	4.1	\$881.50
Errera, Daniel	Prepare confirmation letters.	\$175.00	1.4	\$245.00
Errera, Daniel	Document mortgage securitizations controls.	\$175.00	1.2	\$210.00
Florence, LaKeisha	Review deferred income tax testing related to other liabilities.	\$290.00	1.2	\$348.00
Florence, LaKeisha	Review deferred income tax testing related to other liabilities.	\$290.00	1.8	\$522.00
Gabrieli, Mike	Perform testing of ResCap internal controls.	\$175.00	1.4	\$245.00
Gaglio, Joe	Review working papers for testing of ResCap applications.	\$290.00	0.9	\$261.00
Gaglio, Joe	Create ResCap technology controls reporting documentation.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review ResCap infrastructure testing workpapers.	\$290.00	1.2	\$348.00
Green, Erin	Review auditing of deferred tax selections related to ResCap debt.	\$290.00	1.8	\$522.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
01/16/2013				
Han, Jiefu	Perform audit procedures for ResCap operating expense testing.	\$175.00	1.7	\$297.50
Han, Jiefu	Document audit procedures related to ResCap operating expense testing.	\$175.00	1.1	\$192.50
Kozlowski, Terri	Meet with L. Florence and G. Bunn to discuss testing of ResCap deferred taxes.	\$290.00	0.4	\$116.00
Lang, Nick	Review DDS application control testing workpapers.	\$215.00	1.7	\$365.50
Lang, Nick	Close notes for GATE application control testing workpapers.	\$215.00	2.3	\$494.50
Lang, Nick	Document LoanServ application segregation of duties control testing results.	\$215.00	1.1	\$236.50
Lang, Nick	Meet with K. Wells, R. McCollum, L. Hitchcock and J. Antwan to obtain DDS application role matrix evidence.	\$215.00	0.7	\$150.50
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	2.2	\$385.00
Mallak, Ashley	Finalize documentation related to various 9/30/12 deferred income tax testing.	\$215.00	2.0	\$419.25
Mattei, Francisco	Follow-up on RFC bank loan confirms (second request).	\$175.00	0.2	\$35.00
Mattei, Francisco	Follow-up on GMAC bank loan confirm (second request).	\$175.00	0.2	\$35.00
Moss, Morgan	Perform testing of ResCap cash balances.	\$175.00	0.4	\$70.00
Pangrazzi, Michael	Review government loan insurance receivable testing.	\$215.00	0.6	\$129.00
Petrovski, Biljana	Review approach for how to document the network control testing workpapers.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Review backup and physical security infrastructure control testing workpapers.	\$265.00	1.3	\$344.50
Pfeffer, Sandy	Performance of engagement quality control review for ResCap audit.	\$365.00	1.0	\$365.00
Psakhis, Olga	Review workpapers for application access testing for ResCap applications.	\$265.00	2.1	\$556.50
Psakhis, Olga	Test interfaces related to ResCap applications.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review workpapers related to segregation of duties analysis for ResCap applications access controls.	\$265.00	0.7	\$185.50
Psakhis, Olga	Prepare workpapers for change management for ResCap applications.	\$265.00	1.4	\$371.00
Schafka, Christine	Perform central new hire control testing for ResCap applications.	\$215.00	1.2	\$258.00
Schafka, Christine	Test ResCap Windows controls.	\$215.00	1.4	\$301.00
Schafka, Christine	Test Eclipse application controls.	\$215.00	2.8	\$602.00
Stevenson, Brad	Review auditing workpapers for ResCap financial statements.	\$365.00	3.7	\$1,350.50
Sunderland, Daniel	Review of the draft ResCap abbreviated financial statements.	\$365.00	2.0	\$730.00
Trosper, Dustin	Document testing of ResCap repossessed and foreclosed asset(REO)balance.	\$175.00	5.2	\$910.00
Trosper, Dustin	Audit DOJ settlement accounting.	\$175.00	0.2	\$35.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/16/2013

Wang, Lulu	Perform substantive audit testing for income taxes.	\$175.00	2.5	\$437.50
York, LaRon	Perform audit procedures on gain/loss on agency loan sale testing.	\$175.00	1.4	\$245.00
York, LaRon	Meet with A. Conwell to discuss Ginne Mae pool funding process.	\$175.00	0.4	\$70.00
York, LaRon	Discuss agency gain/loss on sale discussion with A. Ahmed.	\$175.00	0.6	\$105.00
York, LaRon	Discuss Q4 mortgage securitization control changes with A. Conwell.	\$175.00	0.4	\$70.00

01/17/2013

Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	2.0	\$350.00
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	1.5	\$262.50
Ahmed, Ahmed	Perform internal control audit procedures for agency gain/loss on sale testing.	\$175.00	1.4	\$245.00
Antwan, Juliette	Evaluate completeness and accuracy of ResCap SSAE16 data.	\$175.00	2.7	\$472.50
Antwan, Juliette	Perform DDS application control testing.	\$175.00	2.3	\$402.50
Antwan, Juliette	Evaluate results of ResCap application testing procedures.	\$175.00	1.0	\$175.00
Bayer, Ryan	Review deferred tax testing workpapers.	\$290.00	0.7	\$203.00
Bunn, Greg	Review testing update related to ResCap income tax controls.	\$215.00	0.9	\$193.50
Florence, LaKeisha	Review deferred income tax testing related to other liabilities.	\$290.00	1.7	\$493.00
Florence, LaKeisha	Meet with T. Kozlowski and G. Bunn to discuss testing of ResCap deferred taxes.	\$290.00	0.4	\$116.00
Florence, LaKeisha	Review audit testing of other assets.	\$290.00	4.3	\$1,247.00
Gabrieli, Mike	Review ResCap entity-level internal controls.	\$175.00	4.1	\$717.50
Gaglio, Joe	Review ResCap infrastructure testing workpapers.	\$290.00	0.4	\$116.00
Gaglio, Joe	Review working papers for various ResCap applications.	\$290.00	0.5	\$145.00
Green, Erin	Review substantive testing.	\$290.00	2.4	\$696.00
Lang, Nick	Follow up requests related to ResCap operating system patching control testing.	\$215.00	1.2	\$258.00
Lang, Nick	Meet with D. Randolph, C. Judge, S. Krumme and B. Naumovska related to ResCap operating system patching.	\$215.00	0.4	\$86.00
Lang, Nick	Reconcile ResCap operating system compliance scanning responses.	\$215.00	1.7	\$365.50
Lang, Nick	Communicate missing ResCap operating system compliance scanning evidence to M. Podzorov and S. Lipps.	\$215.00	0.6	\$129.00
Lang, Nick	Document ResCap operating system patching control testing.	\$215.00	2.8	\$602.00
Mondalek, Suzanne	Document Deloitte compliance with Independence requirements for ResCap audit.	\$175.00	0.8	\$140.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/17/2013

Pangrazzi, Michael	Perform testing of capitalized fixed assets.	\$215.00	2.3	\$494.50
Petrovski, Biljana	Review ResCap Windows active domain infrastructure control testing workpapers.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Meet with D. Randolph, C. Judge and S. Krumme related to ResCap operating system patching.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Perform analysis of Eclipse users with insert, update, delete access.	\$265.00	3.2	\$848.00
Petrovski, Biljana	Review status of each ResCap outstanding request.	\$265.00	2.2	\$583.00
Psakhis, Olga	Meet with J. Hogg to obtain system generated listings of changes for rollforward testing.	\$265.00	0.8	\$212.00
Psakhis, Olga	Prepare workpapers related to testing of business objects application for ResCap.	\$265.00	1.4	\$371.00
Psakhis, Olga	Update status testing of general information technology controls.	\$265.00	0.9	\$238.50
Psakhis, Olga	Perform rollforward testing for ResCap application controls.	\$265.00	1.3	\$344.50
Psakhis, Olga	Perform testing for rollforward of change management controls.	\$265.00	0.8	\$212.00
Quinn, Ed	Research presentation requirements for ResCap financial statements.	\$290.00	0.3	\$87.00
Reade, Dave	Research presentation requirements for ResCap financial statements.	\$290.00	3.3	\$957.00
Robinson, Thomas	Perform research regarding bankruptcy accounting.	\$365.00	1.3	\$474.50
Sasso, Anthony	Research 363 sale gain/loss income statement presentation.	\$365.00	0.2	\$73.00
Schafka, Christine	Perform testing of ResCap Windows controls.	\$215.00	2.9	\$623.50
Schafka, Christine	Prepare for Windows domain controllers meeting.	\$215.00	2.2	\$473.00
Stevenson, Brad	Review auditing workpapers for ResCap financial statements.	\$365.00	2.1	\$766.50
Sunderland, Daniel	Review of the draft ResCap abbreviated financial statements.	\$365.00	2.0	\$730.00
Trosper, Dustin	Audit DOJ settlement accounting.	\$175.00	1.6	\$280.00
Trosper, Dustin	Document ResCap repossessed and foreclosed asset (REO) balance.	\$175.00	3.2	\$560.00
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	1.5	\$262.50
York, LaRon	Perform audit procedures on gain/loss on agency loan sale testing.	\$175.00	1.2	\$210.00
York, LaRon	Call with G. Bunn to discuss escrow advance testing.	\$175.00	0.4	\$70.00
York, LaRon	Perform audit procedures on gain/loss on agency loan sale testing.	\$175.00	0.8	\$140.00

01/18/2013

Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	1.7	\$297.50
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	1.6	\$280.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/18/2013

Antwan, Juliette	Evaluate results of ResCap application testing procedures.	\$175.00	4.0	\$700.00
Gabrieli, Mike	Perform testing of ResCap internal controls.	\$175.00	3.9	\$682.50
Han, Jiefu	Prepare audit procedure related to operating expense testing for RFC entity.	\$175.00	1.9	\$332.50
Han, Jiefu	Prepare audit documentation related to operating expense testing for RFC entity.	\$175.00	1.5	\$262.50
Han, Jiefu	Perform audit procedures related to journal entry testing.	\$175.00	1.8	\$315.00
Kozlowski, Terri	Review status of ResCap audit procedures.	\$290.00	0.4	\$116.00
Lang, Nick	Document ResCap tidal job scheduling test results.	\$215.00	2.2	\$473.00
Lang, Nick	Review missing evidence for ResCap tidal job scheduling testing.	\$215.00	0.4	\$86.00
Lang, Nick	Review missing evidence for ResCap SQL server database exposure check testing.	\$215.00	0.3	\$64.50
Lang, Nick	Review missing evidence for ResCap datacenter control testing.	\$215.00	0.8	\$172.00
Lang, Nick	Communicate missing evidence for ResCap network control testing to S. Krumme, C. Judge and D. Hartman.	\$215.00	1.1	\$236.50
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	1.4	\$245.00
Lynch, Bryan	Perform audit procedures related to unsecured debt.	\$175.00	2.1	\$367.50
Mallak, Ashley	Document audit procedures related to testing deferred income taxes at ResCap.	\$215.00	0.3	\$64.50
Moss, Morgan	Perform testing of ResCap cash balances.	\$175.00	1.8	\$315.00
Petrovski, Biljana	Review ResCap change management sample selection for testing.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Review ResCap UNIX operating system, patching control testing.	\$265.00	0.9	\$238.50
Psakhis, Olga	Review workpapers for GATE application general technology controls testing.	\$265.00	1.6	\$424.00
Psakhis, Olga	Prepare testing workpaper related to design of the segregation of duties process for ResCap applications.	\$265.00	1.2	\$318.00
Psakhis, Olga	Prepare email communications related to human resources termination testing for ResCap applications and databases.	\$265.00	0.8	\$212.00
Psakhis, Olga	Prepare testing documentation for PeopleSoft HR application user access testing.	\$265.00	0.7	\$185.50
Schafka, Christine	Perform testing of ResCap Windows controls.	\$215.00	1.8	\$387.00
Schafka, Christine	Prepare for Windows domain controllers meeting.	\$215.00	2.7	\$580.50
Trosper, Dustin	Document testing of ResCap government loan insurance receivable balance.	\$175.00	1.3	\$227.50
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	2.5	\$437.50
York, LaRon	Perform audit procedures on gain/loss on agency loan sale testing.	\$175.00	0.7	\$122.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/19/2013

Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	1.3	\$227.50
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	1.7	\$297.50
Ahmed, Ahmed	Perform internal control audit procedures for agency gain/loss on sale testing.	\$175.00	1.0	\$175.00
Donatelli, Lauren	Meet with D. Reade and D. Medway to discuss mortgage servicing rights audit procedures.	\$175.00	0.7	\$122.50
Florence, LaKeisha	Review deferred income tax testing related to other liabilities.	\$290.00	1.9	\$551.00
Gaglio, Joe	Create ResCap technology controls reporting documentation.	\$290.00	1.2	\$348.00
Lang, Nick	Request additional information regarding Management's Fidelity SSAE16 relevant controls.	\$215.00	1.3	\$279.50
Medway, David	Meet with D. Reade and L. Donatelli to discuss mortgage servicing rights audit procedures.	\$215.00	0.7	\$150.50
Moss, Morgan	Perform testing of ResCap cash balances.	\$175.00	5.8	\$1,015.00
Pangrazzi, Michael	Review of other assets control testing.	\$215.00	1.3	\$279.50
Reade, Dave	Meet with D. Medway and L. Donatelli to discuss mortgage servicing rights audit procedures.	\$290.00	0.7	\$203.00
Trosper, Dustin	Document testing of ResCap government loan insurance receivable balance.	\$175.00	2.3	\$402.50
Trosper, Dustin	Audit DOJ settlement accounting.	\$175.00	3.8	\$665.00
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	1.5	\$262.50
Wang, Lulu	Perform substantive audit testing for income taxes.	\$175.00	0.5	\$87.50
York, LaRon	Provide A. Ahmed with instructions regarding 12/31 agency gain/loss testing.	\$175.00	0.6	\$105.00

01/20/2013

Dehart, Laura	Review audit documentation related to operating expense testing.	\$365.00	1.1	\$401.50
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	3.3	\$1,204.50
Reade, Dave	Document objectivity of representation letter signers.	\$290.00	0.6	\$174.00
Reade, Dave	Prepare operations held for sale footnote workpapers.	\$290.00	1.3	\$377.00
Scudder, Jon	Prepared audit documentation relating to representation and warranty reserve.	\$215.00	2.1	\$451.50
Sunderland, Daniel	Review of the draft ResCap abbreviated financial statements.	\$365.00	2.0	\$730.00

01/21/2013

Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	1.6	\$280.00
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	2.1	\$367.50
Ahmed, Ahmed	Perform internal control audit procedures for agency gain/loss on sale testing.	\$175.00	1.0	\$175.00
Antwan, Juliette	Perform DDS application control testing.	\$175.00	2.1	\$367.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/21/2013

Antwan, Juliette	Perform BDR control testing.	\$175.00	2.1	\$367.50
Antwan, Juliette	Evaluate completeness and accuracy of ResCap SSAE16 data.	\$175.00	1.8	\$315.00
Bayer, Ryan	Review deferred tax testing workpapers.	\$290.00	1.3	\$377.00
Dehart, Laura	Review audit documentation related to mortgage servicing rights average service fee amounts.	\$365.00	0.3	\$109.50
Ellsworth, Chad	Review FNMA origination and servicing abbreviated financial statement audit file.	\$365.00	2.1	\$766.50
Ellsworth, Chad	Meet with D. Sunderland regarding review of FNMA origination and servicing abbreviated financial statement audit file.	\$365.00	0.5	\$182.50
Gaglio, Joe	Review ResCap internal control reporting application related control deficiency evaluation and classification.	\$290.00	0.8	\$232.00
Gaglio, Joe	Develop reporting and summary memorandum.	\$290.00	0.9	\$261.00
Gaglio, Joe	Review LoanServ working papers.	\$290.00	0.5	\$145.00
Green, Erin	Review testing workpapers for unsecured debt.	\$290.00	0.9	\$261.00
Han, Jiefu	Perform audit procedures for ResCap operating expense testing for the RFC entity.	\$175.00	2.7	\$472.50
Lang, Nick	Review infrastructure change management control testing data requests.	\$215.00	2.3	\$494.50
Lang, Nick	Prepare follow-up requests sent for ResCap infrastructure rollforward testing.	\$215.00	0.6	\$129.00
Lang, Nick	Document ResCap infrastructure change management control testing results.	\$215.00	1.8	\$387.00
Lang, Nick	Plan rollforward and year-end application control testing.	\$215.00	1.7	\$365.50
Lynch, Bryan	Perform audit procedures for secured debt relating to confirmations.	\$175.00	1.5	\$262.50
Lynch, Bryan	Perform audit procedures for secured debt relating to the reconciliation.	\$175.00	1.1	\$192.50
Lynch, Bryan	Perform audit procedures related to unsecured debt.	\$175.00	1.2	\$210.00
Mallak, Ashley	Meet with C. Rankin and L. Wang to discuss 9/30 deferred related to accrued liabilities at GMACM.	\$215.00	1.4	\$301.00
Pangrazzi, Michael	Audit DOJ settlement accounting.	\$215.00	1.6	\$344.00
Petrovski, Biljana	Review ResCap controls testing status.	\$265.00	2.1	\$556.50
Petrovski, Biljana	Review status of Eclipse application outstanding items.	\$265.00	1.3	\$344.50
Pfeffer, Sandy	Performance of engagement quality control review for ResCap audit.	\$365.00	0.5	\$182.50
Psakhis, Olga	Review documentation related to rollforward requests for ResCap infrastructure.	\$265.00	0.4	\$106.00
Psakhis, Olga	Update memorandum related to business objects application reporting tool.	\$265.00	0.8	\$212.00
Psakhis, Olga	Select samples for rollforward of change management controls.	\$265.00	0.6	\$159.00
Psakhis, Olga	Identify sampling strategy for sampling of rollforward change management controls.	\$265.00	0.4	\$106.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/21/2013

Psakhis, Olga	Review testing related to interface job scheduling for general information technology controls.	\$265.00	1.4	\$371.00
Psakhis, Olga	Review workpapers for rollforward of general information technology controls.	\$265.00	1.3	\$344.50
Reade, Dave	Document footnote requirements for operations held-for-sale.	\$290.00	0.7	\$203.00
Reade, Dave	Prepare ResCap MSR substantive workpapers.	\$290.00	2.3	\$667.00
Schafka, Christine	Test Windows rollforward controls	\$215.00	3.2	\$688.00
Schafka, Christine	Perform central new hire control testing for ResCap applications.	\$215.00	1.1	\$236.50
Schafka, Christine	Test Eclipse application controls.	\$215.00	2.9	\$623.50
Trosper, Dustin	Test ResCap repossessed and foreclosed asset (REO) balance.	\$175.00	5.4	\$945.00
Wang, Lulu	Perform substantive audit testing for income taxes.	\$175.00	1.0	\$175.00
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	2.5	\$437.50

01/22/2013

Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	2.0	\$350.00
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	1.5	\$262.50
Ahmed, Ahmed	Perform internal control audit procedures for agency gain/loss on sale testing.	\$175.00	1.9	\$332.50
Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	0.5	\$87.50
Antwan, Juliette	Obtain PeopleSoft change requests data from service center.	\$175.00	2.1	\$367.50
Antwan, Juliette	Perform BDR application internal control testing.	\$175.00	1.6	\$280.00
Antwan, Juliette	Prepare follow-up communications regarding MSODS application.	\$175.00	0.7	\$122.50
Antwan, Juliette	Prepare follow-up communications regarding BDR application.	\$175.00	0.6	\$105.00
Baker, Todd	Review interim testing workpapers.	\$365.00	0.6	\$219.00
Barker, Jeremy	Perform audit procedures for the mortgage servicing rights valuation model.	\$265.00	0.5	\$132.50
Barker, Jeremy	Prepare specialist's memo for secured debt valuation testing.	\$265.00	3.2	\$848.00
Bayer, Ryan	Review deferred tax testing workpapers.	\$290.00	0.3	\$87.00
Beaver, Andrew	Document internal control operating effectiveness testing.	\$175.00	0.5	\$87.50
Gaglio, Joe	Research technical matter relating to mortgage origination applications.	\$290.00	1.2	\$348.00
Gaglio, Joe	Continue to develop reporting and summary memorandum.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review application related control deficiency evaluation.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review ResCap internal control reporting classification.	\$290.00	0.5	\$145.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
01/22/2013				
Gaglio, Joe	Review ResCap infrastructure testing.	\$290.00	0.8	\$232.00
Green, Erin	Review testing workpapers for secured debt.	\$290.00	3.2	\$928.00
Green, Erin	Review substantive testing for income taxes.	\$290.00	0.5	\$145.00
Kozlowski, Terri	Review of deferred income tax testing.	\$290.00	0.6	\$174.00
Lang, Nick	Review ResCap network rollforward data requests.	\$215.00	1.3	\$279.50
Lang, Nick	Document ResCap network rollforward control testing.	\$215.00	0.4	\$86.00
Lang, Nick	Review ResCap application rollforward data requests.	\$215.00	2.3	\$494.50
Lang, Nick	Review job scheduling data requests for LoanServ and SBO applications.	\$215.00	1.2	\$258.00
Lang, Nick	Document ResCap job scheduling control testing results.	\$215.00	0.8	\$172.00
Lang, Nick	Review ResCap infrastructure deficiencies.	\$215.00	1.2	\$258.00
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	1.7	\$297.50
Pangrazzi, Michael	Audit DOJ settlement accounting.	\$215.00	2.2	\$473.00
Petrovski, Biljana	Review Eclipse application testing approach.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review ResCap change management control testing.	\$265.00	2.2	\$583.00
Psakhis, Olga	Perform testing for rollforward of change management controls.	\$265.00	1.8	\$477.00
Psakhis, Olga	Review change management documentation for general information technology controls.	\$265.00	0.7	\$185.50
Psakhis, Olga	Update outstanding request listing related to general information technology controls testing.	\$265.00	0.7	\$185.50
Psakhis, Olga	Update status of general information technology controls testing for meeting with management.	\$265.00	0.8	\$212.00
Psakhis, Olga	Update project status tracking document for general information technology controls testing.	\$265.00	1.1	\$291.50
Psakhis, Olga	Review management workpapers related to change management testing for ResCap applications.	\$265.00	1.3	\$344.50
Reade, Dave	Prepare for meeting with concurring reviewer for the ResCap audit.	\$290.00	1.0	\$290.00
Schafka, Christine	Test Eclipse application controls.	\$215.00	3.1	\$666.50
Schafka, Christine	Test Windows rollforward controls.	\$215.00	2.9	\$623.50
Trosper, Dustin	Test ResCap repossessed and foreclosed asset (REO) balance.	\$175.00	3.6	\$630.00
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	5.5	\$962.50
York, LaRon	Perform audit procedures on gain/loss on agency loan sale testing.	\$175.00	1.2	\$210.00
Zayas, Marilitza	Review status of mortgage lending audit procedures.	\$215.00	0.1	\$21.50
Zayas, Marilitza	Discussed interest income testing with M. Nealon.	\$215.00	0.1	\$21.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/23/2013

Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	2.0	\$350.00
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	1.2	\$210.00
Ahmed, Ahmed	Perform internal control audit procedures for agency gain/loss on sale testing.	\$175.00	1.7	\$297.50
Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	1.0	\$175.00
Antwan, Juliette	Prepare follow-up communications regarding IW application.	\$175.00	0.7	\$122.50
Antwan, Juliette	Perform IW control testing.	\$175.00	2.6	\$455.00
Antwan, Juliette	Review follow-up data received for IW.	\$175.00	1.6	\$280.00
Antwan, Juliette	Perform DDS application control testing.	\$175.00	2.1	\$367.50
Barker, Jeremy	Prepare specialist's memo for secured debt valuation testing.	\$265.00	0.5	\$132.50
Barker, Jeremy	Perform audit procedures for the mortgage servicing rights valuation model.	\$265.00	0.4	\$106.00
Bayer, Ryan	Continue to review deferred tax testing workpapers.	\$290.00	0.6	\$174.00
Beaver, Andrew	Document internal control operating effectiveness testing.	\$175.00	3.2	\$560.00
Gaglio, Joe	Review ResCap infrastructure testing.	\$290.00	0.6	\$174.00
Gaglio, Joe	Review application related control deficiency evaluation and classification.	\$290.00	0.9	\$261.00
Gaglio, Joe	Review ResCap internal control reporting infrastructure related control deficiency evaluation and classification.	\$290.00	0.8	\$232.00
Gaglio, Joe	Continue to develop reporting and summary memorandum.	\$290.00	0.9	\$261.00
Green, Erin	Review testing of ResCap income tax deferred relating to debt.	\$290.00	1.6	\$464.00
Herrygers, Sandy	Continue to review general information technology control working papers.	\$365.00	1.9	\$693.50
Kozlowski, Terri	Review of ResCap deferred income taxes.	\$290.00	1.2	\$348.00
Lang, Nick	Review DDS application control testing workpapers.	\$215.00	2.4	\$516.00
Lang, Nick	Document SBO application rollforward control testing results.	\$215.00	1.1	\$236.50
Lang, Nick	Review ResCap Tidal job scheduling data requests.	\$215.00	1.8	\$387.00
Lang, Nick	Communicate missing evidence to S. Krumme, C. Judge, and D. Randolph for job scheduling testing.	\$215.00	0.8	\$172.00
Lang, Nick	Review ResCap Oracle database rollforward data requests.	\$215.00	1.4	\$301.00
Lynch, Bryan	Continue to performed audit procedures related to secured debt.	\$175.00	2.7	\$472.50
Pangrazzi, Michael	Discuss control process over capitalization of assets with M. Kasanic (Financial Shared Services).	\$215.00	0.6	\$129.00
Pangrazzi, Michael	Review government loan insurance testing support.	\$215.00	0.7	\$150.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/23/2013

Pangrazzi, Michael	Document testing of GMAC mortgage broker fee income.	\$215.00	3.2	\$688.00
Pangrazzi, Michael	Make detail test selections for testing of loan level detail utilized in broker fee testing.	\$215.00	0.4	\$86.00
Petrovski, Biljana	Review ResCap network infrastructure control testing.	\$265.00	3.2	\$848.00
Petrovski, Biljana	Review change management control testing and sampling approach.	\$265.00	2.3	\$609.50
Petrovski, Biljana	Prepare for an Eclipse control testing discussion.	\$265.00	1.3	\$344.50
Psakhis, Olga	Update documentation for testing of change management controls.	\$265.00	1.5	\$397.50
Psakhis, Olga	Review documentation to support change management testing for valuation models WestPat and Polypath.	\$265.00	1.2	\$318.00
Psakhis, Olga	Review documentation for testing of segregation of duties change management controls.	\$265.00	1.7	\$450.50
Psakhis, Olga	Meet with R. Dumpala regarding the Tidal job scheduling controls.	\$265.00	1.1	\$291.50
Psakhis, Olga	Review documentation for testing of job scheduling controls.	\$265.00	0.9	\$238.50
Psakhis, Olga	Review rollforward requests for change management testing.	\$265.00	0.8	\$212.00
Schafka, Christine	Continue testing of Eclipse application controls.	\$215.00	2.8	\$602.00
Schafka, Christine	Perform central new hire control testing for ResCap applications.	\$215.00	1.7	\$365.50
Schafka, Christine	Test Windows rollforward controls.	\$215.00	1.4	\$301.00
Trosper, Dustin	Continue to test ResCap repossessed and foreclosed asset (REO) balance.	\$175.00	4.3	\$752.50
Votaw, Steve	Prepare audit documentation for testing valuation of mortgage servicing rights.	\$290.00	2.4	\$696.00
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	4.5	\$787.50

01/24/2013

Antwan, Juliette	Meet with B. Felix, L. Hitchcock, and O. Psakhis to obtain MSODS exposure testing data.	\$175.00	0.4	\$70.00
Antwan, Juliette	Review follow-up data received for MSODS.	\$175.00	1.7	\$297.50
Antwan, Juliette	Perform MSODS control testing.	\$175.00	2.8	\$490.00
Antwan, Juliette	Prepare rollforward requests for ResCap applications.	\$175.00	3.1	\$542.50
Barker, Jeremy	Perform audit procedures for the mortgage servicing rights valuation model.	\$265.00	0.5	\$132.50
Barker, Jeremy	Prepare specialist memo for secured debt valuation.	\$265.00	1.4	\$371.00
Bayer, Ryan	Continue to review deferred tax testing workpapers.	\$290.00	0.2	\$58.00
Gaglio, Joe	Review infrastructure related control deficiency evaluation.	\$290.00	1.2	\$348.00
Gaglio, Joe	Review ResCap infrastructure testing.	\$290.00	1.2	\$348.00
Giraldo, Andres	Perform testing for mortgage loans.	\$175.00	3.3	\$577.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/24/2013				
Green, Erin	Review substantive testing for income taxes.	\$290.00	0.5	\$145.00
Herrygers, Sandy	Continue to review general information technology control working papers.	\$365.00	2.1	\$766.50
Herrygers, Sandy	Analyze Eclipse direct data issue.	\$365.00	1.5	\$547.50
Kozlowski, Terri	Perform planning for testing of ResCap deferred tax items at year end.	\$290.00	0.6	\$174.00
Lang, Nick	Review ResCap Oracle rollforward testing results.	\$215.00	1.1	\$236.50
Lang, Nick	Review ResCap UNIX rollforward data requests.	\$215.00	0.8	\$172.00
Lang, Nick	Document ResCap UNIX rollforward testing results.	\$215.00	2.2	\$473.00
Lang, Nick	Review ResCap application control testing rollforward data requests.	\$215.00	0.8	\$172.00
Lang, Nick	Review ResCap application change management rollforward testing results.	\$215.00	0.9	\$193.50
Lang, Nick	Discuss ResCap access review deficiencies with M. Kuna, S. Krumme, and C. Judge.	\$215.00	0.9	\$193.50
Lang, Nick	Plan ResCap rollforward change management testing.	\$215.00	0.8	\$172.00
Lynch, Bryan	Continue to performed audit procedures related to secured debt.	\$175.00	2.1	\$367.50
Mallak, Ashley	Document audit procedures related to testing deferred income taxes at ResCap.	\$215.00	0.7	\$150.50
Medway, David	Test assumptions utilized in valuing ResCap's MSR asset.	\$215.00	1.5	\$322.50
Medway, David	Test controls specific to the valuation of ResCap's MSR asset.	\$215.00	1.2	\$258.00
Pangrazzi, Michael	Review real estate owned testing workpaper.	\$215.00	3.3	\$709.50
Pangrazzi, Michael	Review real estate owned summary memo.	\$215.00	2.1	\$451.50
Pangrazzi, Michael	Perform year-end testing of recorded broker fee income.	\$215.00	2.8	\$602.00
Petrovski, Biljana	Review Eclipse application controls testing and conclusion testing approach.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review status for Eclipse application control testing and outstanding items.	\$265.00	1.3	\$344.50
Petrovski, Biljana	Review Eclipse application data testing.	\$265.00	3.3	\$874.50
Petrovski, Biljana	Review status of information technology control testing.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Review ResCap UNIX infrastructure controls testing.	\$265.00	2.8	\$742.00
Psakhis, Olga	Update documentation for change management testing for ResCap applications.	\$265.00	1.9	\$503.50
Psakhis, Olga	Update outstanding request listings for general information technology controls requests.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review termination listings to perform termination testing for general information technology controls.	\$265.00	1.2	\$318.00
Psakhis, Olga	Review workpapers documenting change management application testing.	\$265.00	0.9	\$238.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/24/2013				
Psakhis, Olga	Update workpapers to close review notes for application access testing.	\$265.00	0.7	\$185.50
Psakhis, Olga	Meet with B. Felix, and J. Antwan to obtain MSODS exposure testing data.	\$265.00	0.4	\$106.00
Schafka, Christine	Continue testing of Eclipse application controls.	\$215.00	2.6	\$559.00
Schafka, Christine	Test models change management controls.	\$215.00	1.6	\$344.00
Schafka, Christine	Continue to perform central new hire control testing for ResCap applications.	\$215.00	2.1	\$451.50
Trosper, Dustin	Test ResCap repossessed and foreclosed asset (REO) balance.	\$175.00	5.6	\$980.00
Votaw, Steve	Prepare audit documentation for testing valuation of mortgage servicing rights.	\$290.00	1.3	\$377.00
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	5.0	\$875.00
01/25/2013				
Antwan, Juliette	Obtain change management testing results from Open Pages.	\$175.00	1.9	\$332.50
Antwan, Juliette	Test change management controls.	\$175.00	2.7	\$472.50
Antwan, Juliette	Meet with E. Green, C. Rankin, and O. Psakhis to discuss status of ResCap secured debt system (DWDB/MSDS) testing.	\$175.00	0.4	\$70.00
Dehart, Laura	Review status of ResCap data testing documentation.	\$365.00	1.0	\$365.00
Green, Erin	Review substantive testing for unsecured debt.	\$290.00	2.4	\$696.00
Green, Erin	Meet with C. Rankin, O. Psakhis, and J. Antwan to discuss status of ResCap secured debt system (DWDB/MSDS) testing status.	\$290.00	0.4	\$116.00
Green, Erin	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, B. Naumovska, T. Kozlowski, and L. DeHart to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$290.00	0.7	\$203.00
Kozlowski, Terri	Test ResCap deferred taxes.	\$290.00	0.2	\$58.00
Kozlowski, Terri	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, B. Naumovska, E. Green, and L. DeHart to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$290.00	0.7	\$203.00
Lang, Nick	Document ResCap LoanServ application rollforward test results.	\$215.00	1.4	\$301.00
Lang, Nick	Document ResCap job scheduling test results.	\$215.00	2.2	\$473.00
Lang, Nick	Document ResCap SQL database rollforward testing results.	\$215.00	1.6	\$344.00
Lang, Nick	Close review notes for ResCap Oracle database rollforward testing.	\$215.00	1.8	\$387.00
Lynch, Bryan	Continue to performed audit procedures related to secured debt.	\$175.00	1.1	\$192.50
Mallak, Ashley	Update ResCap 9/30 deferred master file documentation.	\$215.00	0.5	\$107.50
Medway, David	Test controls specific to the valuation of ResCap's MSR asset.	\$215.00	1.4	\$301.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
01/25/2013				
Medway, David	Test assumptions utilized in valuing ResCap's MSR asset.	\$215.00	1.6	\$344.00
Nagaraj, Sharath	Perform testing related to segregation of duties for change management for ResCap applications.	\$175.00	1.9	\$332.50
Pangrazzi, Michael	Review other assets year-end control testing workpaper.	\$215.00	3.4	\$731.00
Petrovski, Biljana	Review testing approach related to infrastructure configuration scanning control testing.	\$265.00	1.3	\$344.50
Petrovski, Biljana	Review ResCap network infrastructure control testing.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, T. Kozlowski, E. Green, and L. DeHart to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$265.00	0.7	\$185.50
Psakhis, Olga	Meet with S. Lipps to discuss the status and outstanding technologies for general information technology controls testing.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review documentation for general information technology controls testing of data warehouses.	\$265.00	1.4	\$371.00
Psakhis, Olga	Review change management tickets to support change management testing.	\$265.00	1.1	\$291.50
Psakhis, Olga	Document testing related to change management controls for applications testing.	\$265.00	1.4	\$371.00
Psakhis, Olga	Prepare documentation related to the deficiencies noted in the ResCap database area.	\$265.00	1.3	\$344.50
Psakhis, Olga	Meet with J. Hogg to obtain change management tickets to support change management testing.	\$265.00	1.5	\$397.50
Reade, Dave	Meet with T. Robinson, B. Stevenson, L. Florence, B. Naumovska, T. Kozlowski, E. Green, and L. DeHart to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$290.00	0.7	\$203.00
Reade, Dave	Review ResCap board minutes.	\$290.00	1.1	\$319.00
Robinson, Thomas	Meet with B. Stevenson, D. Reade, L. Florence, B. Naumovska, T. Kozlowski, E. Green, and L. DeHart to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$365.00	0.7	\$255.50
Schafka, Christine	Test Eclipse application controls.	\$215.00	1.9	\$408.50
Schafka, Christine	Perform central new hire control testing for ResCap applications.	\$215.00	2.2	\$473.00
Schafka, Christine	Continue testing of Windows rollforward controls.	\$215.00	2.3	\$494.50
Stevenson, Brad	Meet with T. Robinson, D. Reade, L. Florence, B. Naumovska, T. Kozlowski, E. Green, and L. DeHart to review the status of internal control and substantive testing for the 2012 ResCap financial statement audit.	\$365.00	0.7	\$255.50
Sunderland, Daniel	Review of the draft ResCap abbreviated financial statements.	\$365.00	3.0	\$1,095.00
Troster, Dustin	Continue to test ResCap repossessed and foreclosed asset (REO) balance.	\$175.00	1.4	\$245.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/25/2013				
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	1.0	\$175.00
01/26/2013				
Calibeo, Anthony	Perform testing of ResCap securitizations.	\$175.00	3.2	\$560.00
Goff, Rick	Format ResCap trial balance to import into AS/2 trial balance.	\$175.00	0.6	\$105.00
Han, Jiefu	Perform audit procedures for ResCap consolidated journal entry testing.	\$175.00	3.4	\$595.00
Lynch, Bryan	Performed audit procedures related to secured debt.	\$175.00	2.3	\$402.50
Reade, Dave	Perform audit procedures for mortgage servicing rights.	\$290.00	3.0	\$870.00
Wang, Lulu	Perform substantive audit testing for other expenses.	\$175.00	0.5	\$87.50
01/27/2013				
Petrovski, Biljana	Review and respond to emails related to ResCap infrastructure testing.	\$265.00	1.8	\$477.00
Reade, Dave	Document mortgage servicing rights substantive audit procedures.	\$290.00	1.7	\$493.00
Reade, Dave	Review ResCap audit committee minutes.	\$290.00	1.1	\$319.00
01/28/2013				
Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	2.0	\$350.00
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	2.0	\$350.00
Antwan, Juliette	Send rollforward requests for ResCap applications to application owners.	\$175.00	3.4	\$595.00
Antwan, Juliette	Review ResCap rollforward data received.	\$175.00	1.9	\$332.50
Antwan, Juliette	Obtain ResCap change management testing results from Open Pages.	\$175.00	1.2	\$210.00
Antwan, Juliette	Test ResCap change management controls.	\$175.00	2.9	\$507.50
Antwan, Juliette	Meet with O. Psakhis and B. Naumovska to discuss rollforward status.	\$175.00	0.6	\$105.00
Bunn, Greg	Meet with D. Reade, L. Fischer, and M. Pangrazzi to discuss ResCap trial balance procedures.	\$215.00	0.4	\$86.00
Bunn, Greg	Meet with M. Pangrazzi to discuss ResCap trial balance procedures.	\$215.00	0.8	\$172.00
Calibeo, Anthony	Perform testing of ResCap securitizations.	\$175.00	1.3	\$227.50
Dehart, Laura	Review status of ResCap data testing documentation.	\$365.00	1.0	\$365.00
Dehart, Laura	Review audit documentation related to mortgage receivables testing.	\$365.00	0.5	\$182.50
Fischer, Leslie	Meet with D. Reade, R. Goff, G. Bunn, and M. Pangrazzi to discuss ResCap trial balance procedures.	\$265.00	0.4	\$106.00
Florence, LaKeisha	Determine audit approach for testing of the year end incentive compensation awards.	\$290.00	2.3	\$667.00
Gaglio, Joe	Research technical matter on Oracle backup processes and parameters.	\$290.00	0.8	\$232.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
01/28/2013				
Gaglio, Joe	Review data analysis on Oracle backup and restore settings and processes.	\$290.00	1.3	\$377.00
Gaglio, Joe	Research technical matter regarding exposure check procedures for control deficiencies.	\$290.00	0.7	\$203.00
Gaglio, Joe	Document and classify ResCap control deficiencies.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review Eclipse control testing results.	\$290.00	0.8	\$232.00
Giraldo, Andres	Perform testing for mortgage loans.	\$175.00	3.9	\$682.50
Goff, Rick	Map new accounts within AS/2 trial balance to existing leadsheets for interim period comparison.	\$175.00	1.9	\$332.50
Goff, Rick	Format ResCap trial balance to import into AS/2 trial balance.	\$175.00	0.8	\$140.00
Goff, Rick	Create ResCap leadsheets for interim testing.	\$175.00	1.2	\$210.00
Goff, Rick	Meet with G. Bunn and M. Pangrazzi to discuss ResCap trial balance procedures.	\$175.00	0.8	\$140.00
Goff, Rick	Meet with D. Reade, L. Fischer, G. Bunn, and M. Pangrazzi to discuss ResCap trial balance procedures.	\$175.00	0.4	\$70.00
Han, Jiefu	Perform procedures to format chart of accounts for ResCap consolidated journal entry testing.	\$175.00	1.8	\$315.00
Han, Jiefu	Perform procedures to read trial balance for ResCap consolidated journal entry testing.	\$175.00	1.9	\$332.50
Han, Jiefu	Update procedures to perform data quality checks on journal entry data for ResCap consolidated journal entry testing.	\$175.00	0.9	\$157.50
Han, Jiefu	Update procedures to read data related to ResCap consolidated journal entry testing.	\$175.00	1.6	\$280.00
Han, Jiefu	Complete ResCap consolidated journal entry testing.	\$175.00	1.4	\$245.00
Han, Jiefu	Prepare audit documentation related to operating expense testing for RFC entity.	\$175.00	1.4	\$245.00
Herrygers, Sandy	Continue to review general information technology control working papers.	\$365.00	2.1	\$766.50
Lang, Nick	Document ResCap change management control testing results.	\$215.00	2.1	\$451.50
Lang, Nick	Perform ResCap infrastructure change management control testing procedures.	\$215.00	1.3	\$279.50
Lang, Nick	Review ResCap SSAE16 Fidelity reports.	\$215.00	2.1	\$451.50
Lang, Nick	Review ResCap SSAE16 reports received.	\$215.00	1.4	\$301.00
Lynch, Bryan	Continue to performed audit procedures related to secured debt.	\$175.00	2.1	\$367.50
Mondalek, Suzanne	Perform planning of mortgage securities audit procedures.	\$175.00	0.4	\$70.00
Pangrazzi, Michael	Discuss testing of real estate owned (REO) with D. Trosper.	\$215.00	0.8	\$172.00
Pangrazzi, Michael	Meet with D. Reade, L. Fischer, and G. Bunn to discuss ResCap trial balance procedures.	\$215.00	0.4	\$86.00
Pangrazzi, Michael	Meet with G. Bunn and R. Goff to discuss ResCap trial balance procedures.	\$215.00	0.7	\$150.50
Petrovski, Biljana	Review Eclipse Oracle database data and logging information.	\$265.00	3.4	\$901.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/28/2013				
Petrovski, Biljana	Review approach for sending rollforward inquiry emails.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Respond to emails related to ResCap application testing.	\$265.00	1.6	\$424.00
Petrovski, Biljana	Meet with O. Psakhis and J. Antwan to discuss rollforward status.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review status of Eclipse application follow up requests.	\$265.00	0.9	\$238.50
Psakhis, Olga	Meet with E. Green, C. Rankin, and J. Antwan to discuss status of ResCap secured debt system (DWDB/MSDS) testing status.	\$265.00	0.4	\$106.00
Psakhis, Olga	Meet with B. Naumovska and J. Antwan to discuss rollforward status of general information technology controls.	\$265.00	0.6	\$159.00
Psakhis, Olga	Review status of change management testing for ResCap applications.	\$265.00	0.9	\$238.50
Reade, Dave	Meet with L. Fischer, G. Bunn, and M. Pangrazzi to discuss ResCap trial balance procedures.	\$290.00	0.4	\$116.00
Reade, Dave	Document mortgage servicing rights substantive audit procedures.	\$290.00	1.9	\$551.00
Schafka, Christine	Test Windows rollforward controls.	\$215.00	1.9	\$408.50
Schafka, Christine	Continue testing of Windows rollforward controls.	\$215.00	3.2	\$688.00
Stevenson, Brad	Perform mortgage servicing rights audit procedures.	\$365.00	5.6	\$2,044.00
Sunderland, Daniel	Review of the management representation letter for the consent for the ResCap abbreviated financial statement audit.	\$365.00	2.0	\$730.00
Trosper, Dustin	Continue to test ResCap repossessed and foreclosed asset (REO) balance.	\$175.00	3.6	\$630.00
01/29/2013				
Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	1.6	\$280.00
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	1.8	\$315.00
Ahmed, Ahmed	Perform internal control audit procedures for agency gain/loss on sale testing.	\$175.00	1.0	\$175.00
Antwan, Juliette	Follow-up on rollforward communications with ResCap application owners.	\$175.00	1.6	\$280.00
Antwan, Juliette	Meet with J. Gaglio, B. Naumovska, O. Psakhis, N. Lang, and C. Schafka to discuss change management testing approach.	\$175.00	2.6	\$455.00
Antwan, Juliette	Perform DDS application control testing.	\$175.00	2.7	\$472.50
Antwan, Juliette	Meet with B. Naumovska, N. Lang, and C. Schafka to update the status for general information technology controls testing.	\$175.00	1.1	\$192.50
Antwan, Juliette	Evaluate completeness and accuracy of ResCap SSAE16 data.	\$175.00	3.2	\$560.00
Antwan, Juliette	Review ResCap rollforward data received.	\$175.00	1.8	\$315.00
Baciorowski, Peter	Investigate reconciliation differences between journal entry data and trial balance.	\$265.00	1.6	\$424.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

01/29/2013

Baciorowski, Peter	Discuss reconciliation differences with C. Bateman.	\$265.00	0.4	\$106.00
Barker, Jeremy	Call to discuss auditing updates of tuning and model mechanics for the mortgage servicing rights valuation model with D. Reade and S. Votaw.	\$265.00	1.0	\$265.00
Bunn, Greg	Meet with L. Fischer to discuss ResCap trial balance procedures.	\$215.00	0.3	\$64.50
Bunn, Greg	Meet with M. Pangrazzi to discuss ResCap trial balance procedures.	\$215.00	1.1	\$236.50
Bunn, Greg	Map new accounts within leadsheets.	\$215.00	0.4	\$86.00
Bunn, Greg	Prepare ResCap trial balance mapping procedures.	\$215.00	3.3	\$709.50
Calibeo, Anthony	Update ResCap trial balances accounts.	\$175.00	3.6	\$630.00
Ellsworth, Chad	Review ResCap MSR interim workpapers.	\$365.00	0.5	\$182.50
Fischer, Leslie	Prepare ResCap trial balance mapping procedures.	\$265.00	0.7	\$185.50
Fischer, Leslie	Meet with R. Goff and G. Bunn to discuss ResCap trial balance procedures.	\$265.00	0.3	\$79.50
Fischer, Leslie	Meet with B. Stevenson and S. Mondalek to review mortgage securities audit procedures.	\$265.00	0.7	\$185.50
Fischer, Leslie	Review mortgage securities audit procedures.	\$265.00	1.3	\$344.50
Florence, LaKeisha	Review other assets controls workpapers for the ResCap consolidated financial statement audit.	\$290.00	2.7	\$783.00
Gaglio, Joe	Document ResCap entity level control testing.	\$290.00	1.2	\$348.00
Gaglio, Joe	Research technical matter regarding exposure check procedures for control deficiencies.	\$290.00	0.5	\$145.00
Gaglio, Joe	Document and classify ResCap control deficiencies.	\$290.00	0.9	\$261.00
Gaglio, Joe	Meet with D. Randolph regarding Oracle backup and restore processes.	\$290.00	0.9	\$261.00
Gaglio, Joe	Research technical matter on Oracle backup processes and parameters.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review data analysis on Oracle backup and restore settings and processes.	\$290.00	1.2	\$348.00
Giraldo, Andres	Perform testing for mortgage loans.	\$175.00	1.0	\$175.00
Goff, Rick	Meet with G. Bunn and M. Pangrazzi to discuss ResCap trial balance procedures.	\$175.00	1.1	\$192.50
Goff, Rick	Meet with L. Fischer and G. Bunn to discuss ResCap trial balance procedures.	\$175.00	0.3	\$52.50
Goff, Rick	Map new accounts within leadsheet for interim period comparison.	\$175.00	1.8	\$315.00
Goff, Rick	Develop ResCap trial balance mapping procedures.	\$175.00	2.7	\$472.50
Goff, Rick	Review ResCap trial balance mapping procedures.	\$175.00	0.4	\$70.00
Han, Jiefu	Update procedures to format data related to ResCap consolidated journal entry testing.	\$175.00	1.8	\$315.00
Han, Jiefu	Perform audit procedures to reconcile journal entry to trial balance for ResCap consolidated journal entry testing.	\$175.00	1.1	\$192.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
01/29/2013				
Han, Jiefu	Perform procedures to complete data validation report for ResCap consolidated journal entry testing.	\$175.00	1.2	\$210.00
Han, Jiefu	Update procedures to format data related to ResCap consolidated journal entry testing.	\$175.00	0.7	\$122.50
Han, Jiefu	Update procedures to complete data reconciliation related to ResCap consolidated journal entry testing.	\$175.00	0.8	\$140.00
Herrygers, Sandy	Participate in internal audit meeting regarding year end audit reports.	\$365.00	2.3	\$839.50
Lang, Nick	Perform ResCap application control testing rollforward procedures.	\$215.00	0.8	\$172.00
Lang, Nick	Meet with B. Naumovska, C. Schafka, and J. Antwan to update the status for general information technology controls testing.	\$215.00	1.1	\$236.50
Lang, Nick	Perform ResCap Oracle database rollforward control testing procedures.	\$215.00	1.7	\$365.50
Lang, Nick	Perform ResCap UNIX rollforward control testing procedures.	\$215.00	2.3	\$494.50
Lang, Nick	Review ResCap job scheduling data requests.	\$215.00	1.2	\$258.00
Lang, Nick	Document ResCap information technology control deficiencies.	\$215.00	1.4	\$301.00
Lang, Nick	Meet with J. Gaglio, B. Naumovska, O. Psakhis, C. Schafka, and J. Antwan to discuss ResCap change management testing approach.	\$215.00	2.6	\$559.00
Medway, David	Perform testing of controls relevant to MSR valuation.	\$215.00	0.6	\$129.00
Mondalek, Suzanne	Meet with B. Stevenson and L. Fischer to review mortgage securities audit procedures.	\$175.00	0.7	\$122.50
Pangrazzi, Michael	Meet with G. Bunn and R. Goff to discuss ResCap trial balance procedures.	\$215.00	1.1	\$236.50
Pangrazzi, Michael	Review real estate owned (REO) testing.	\$215.00	1.4	\$301.00
Pangrazzi, Michael	Update as of 12/31/12 fixed assets testing workpaper.	\$215.00	2.3	\$494.50
Petrovski, Biljana	Review status of information technology testing areas.	\$265.00	1.6	\$424.00
Petrovski, Biljana	Meet with D. Randolph to discuss status of Eclipse follow up outstanding request.	\$265.00	1.4	\$371.00
Petrovski, Biljana	Meet with N. Lang, C. Schafka, and J. Antwan to update the status for general information technology controls testing.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Meet with J. Gaglio, O. Psakhis, N. Lang, C. Schafka, and J. Antwan to discuss ResCap change management testing approach.	\$265.00	2.6	\$689.00
Petrovski, Biljana	Document requirement for third party service reports documentation.	\$265.00	1.9	\$503.50
Psakhis, Olga	Create agenda for management meeting related to general information technology controls status.	\$265.00	0.4	\$106.00
Psakhis, Olga	Review general information technology controls testing for ResCap data warehouses.	\$265.00	1.1	\$291.50
Psakhis, Olga	Update status of testing of general information technology controls.	\$265.00	1.2	\$318.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/29/2013				
Psakhis, Olga	Meet with J. Gaglio, B. Naumovska, N. Lang, C. Schafka, and J. Antwan to discuss ResCap change management testing approach.	\$265.00	2.6	\$689.00
Psakhis, Olga	Meet with B. Naumovska, N. Lang, C. Schafka, and J. Antwan to update the status for general information technology controls testing.	\$265.00	1.1	\$291.50
Psakhis, Olga	Review change management testing related to PeopleSoft HR application.	\$265.00	1.5	\$397.50
Rankin, Crystal	Review ResCap unsecured debt reconciliation testing.	\$215.00	1.0	\$215.00
Rankin, Crystal	Review deferred tax testing for secured debt.	\$215.00	0.8	\$172.00
Rankin, Crystal	Review ResCap secured debt reconciliation testing.	\$215.00	2.3	\$494.50
Reade, Dave	Document model audit procedures for the valuation of mortgage servicing rights.	\$290.00	1.8	\$522.00
Schafka, Christine	Meet with J. Gaglio, B. Naumovska, O. Psakhis, N. Lang, and J. Antwan to discuss ResCap change management testing approach.	\$215.00	2.6	\$559.00
Schafka, Christine	Meet with B. Naumovska, N. Lang, and J. Antwan to update the status for general information technology controls testing.	\$215.00	1.1	\$236.50
Schafka, Christine	Continue to perform central new hire control testing for ResCap applications.	\$215.00	1.4	\$301.00
Stevenson, Brad	Meet with L. Fischer and S. Mondalek to review mortgage securities audit procedures.	\$365.00	0.7	\$255.50
Trosper, Dustin	Continue to test ResCap repossessed and foreclosed asset (REO) balance.	\$175.00	4.6	\$805.00
York, LaRon	Perform audit procedures on gain/loss on agency loan sale testing.	\$175.00	1.7	\$297.50
Zayas, Marilitza	Review interim internal control testing.	\$215.00	3.6	\$774.00
Zhu, Yan	Perform testing of CFDR data reconciliation.	\$175.00	2.0	\$350.00
01/30/2013				
Antwan, Juliette	Review ResCap rollforward data received.	\$175.00	2.9	\$507.50
Antwan, Juliette	Follow-up on rollforward communications with ResCap application owners.	\$175.00	1.9	\$332.50
Antwan, Juliette	Test ResCap SSAE16 data.	\$175.00	3.9	\$682.50
Antwan, Juliette	Meet with S. O'Donnell, B. Naumovska, and N. Lang to discuss ResCap user access review control testing.	\$175.00	0.6	\$105.00
Antwan, Juliette	Perform DDS application control testing.	\$175.00	3.1	\$542.50
Antwan, Juliette	Meet with O. Psakhis and B. Naumovska to discuss status for ResCap information technology control testing.	\$175.00	0.6	\$105.00
Bunn, Greg	Prepare ResCap trial balance mapping procedures.	\$215.00	2.7	\$580.50
Calibeo, Anthony	Update ResCap trial balances accounts.	\$175.00	2.0	\$350.00
Fischer, Leslie	Review mortgage securities audit procedures.	\$265.00	1.1	\$291.50
Florence, LaKeisha	Review other assets controls workpapers for the ResCap consolidated financial statement audit.	\$290.00	2.1	\$609.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
01/30/2013				
Gabrieli, Mike	Perform audit procedures for representation and warranty reserve.	\$175.00	3.4	\$595.00
Gaglio, Joe	Send email sent to team regarding testing status update.	\$290.00	0.5	\$145.00
Gaglio, Joe	Review data analysis on Oracle backup and restore settings and processes.	\$290.00	0.9	\$261.00
Gaglio, Joe	Research technical matter regarding exposure check procedures for control deficiencies.	\$290.00	1.0	\$290.00
Gaglio, Joe	Continue to document and classify ResCap control deficiencies.	\$290.00	1.2	\$348.00
Gaglio, Joe	Document ResCap entity level control testing.	\$290.00	1.0	\$290.00
Giraldo, Andres	Perform testing for mortgage loans.	\$175.00	2.7	\$472.50
Goff, Rick	Review ResCap trial balance mapping procedures.	\$175.00	3.2	\$560.00
Goff, Rick	Develop ResCap trial balance mapping procedures.	\$175.00	3.8	\$665.00
Han, Jiefu	Update procedures for ResCap consolidated journal entry testing.	\$175.00	1.7	\$297.50
Han, Jiefu	Re-perform audit procedures for ResCap consolidated journal entry testing with new journal entry data.	\$175.00	0.8	\$140.00
Kozlowski, Terri	Perform planning for year end testing procedures for income taxes at ResCap.	\$290.00	1.6	\$464.00
Lang, Nick	Review ResCap change management data requests.	\$215.00	1.8	\$387.00
Lang, Nick	Perform ResCap infrastructure change management control testing procedures.	\$215.00	2.4	\$516.00
Lang, Nick	Meet with S. O'Donnell, B. Naumovska and J. Antwan to discuss ResCap user access review control testing.	\$215.00	0.6	\$129.00
Lang, Nick	Review ResCap SSAE16 reports for control deficiencies.	\$215.00	2.8	\$602.00
Mallak, Ashley	Update accrued interest 9/30 deferred testing documentation.	\$215.00	0.6	\$129.00
Medway, David	Review testing of controls relevant to MSR valuation.	\$215.00	2.6	\$559.00
Medway, David	Test development and application of assumptions utilized in MSR valuation.	\$215.00	2.9	\$623.50
Pangrazzi, Michael	Discuss status of other assets and other income testing with D. Trosper.	\$215.00	0.4	\$86.00
Petrovski, Biljana	Review DDS application controls testing workpapers.	\$265.00	3.4	\$901.00
Petrovski, Biljana	Review testing of provisioning control for all ResCap related applications.	\$265.00	2.2	\$583.00
Petrovski, Biljana	Meet with S. O'Donnell, N. Lang, and J. Antwan to discuss ResCap user access review control testing.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Meet with O. Psakhis and J. Antwan to discuss status of ResCap information technology control testing.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review UNIX operating system testing workpapers.	\$265.00	2.8	\$742.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
01/30/2013				
Psakhis, Olga	Review change management testing related to PeopleSoft HR application.	\$265.00	6.0	\$1,590.00
Psakhis, Olga	Perform testing for job scheduling related to general information technology controls.	\$265.00	0.7	\$185.50
Psakhis, Olga	Perform rollforward testing related to change management for Walt, Eclipse, and SBO applications.	\$265.00	2.3	\$609.50
Reade, Dave	Document mortgage servicing rights substantive audit procedures.	\$290.00	0.7	\$203.00
Reade, Dave	Conference call with T. Robinson, J. Horner, B. Frank and B. Westman to review the ResCap 2012 financial statement presentation of assets held for sale.	\$290.00	0.9	\$261.00
Robinson, Thomas	Conference call with D. Reade, J. Horner, B. Frank and B. Westman to review the ResCap 2012 financial statement presentation of assets held for sale.	\$365.00	0.9	\$328.50
Schafka, Christine	Test Domain Controller rollforward controls.	\$215.00	2.9	\$623.50
Schafka, Christine	Continue to perform central new hire control testing for ResCap applications.	\$215.00	0.7	\$150.50
Scudder, Jon	Prepare audit documentation relating to representation and warranty reserve.	\$215.00	2.1	\$451.50
Sunderland, Daniel	Review of summary documentation for the ResCap abbreviated financial statement audit.	\$365.00	2.0	\$730.00
Trosper, Dustin	Discuss status of other assets and other income testing with M. Pangrazzi.	\$175.00	0.4	\$70.00
Trosper, Dustin	Continue to test ResCap repossessed and foreclosed asset (REO) balance.	\$175.00	2.8	\$490.00
York, LaRon	Perform audit procedures on gain/loss on agency loan sale testing.	\$175.00	1.2	\$210.00
Zayas, Marilitza	Review interim internal control testing.	\$215.00	1.6	\$344.00
Zayas, Marilitza	Send follow-up requests in order to complete alternative procedures.	\$215.00	0.4	\$86.00
Zayas, Marilitza	Complete LoanServ SSAE 16 SAR review memo.	\$215.00	0.5	\$107.50
01/31/2013				
Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	1.5	\$262.50
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	1.8	\$315.00
Ahmed, Ahmed	Perform internal control audit procedures for agency gain/loss on sale testing.	\$175.00	1.5	\$262.50
Antwan, Juliette	Follow-up on rollforward communications with ResCap application owners.	\$175.00	1.2	\$210.00
Antwan, Juliette	Obtain ResCap user access review data.	\$175.00	2.4	\$420.00
Antwan, Juliette	Perform DDS application control testing.	\$175.00	1.1	\$192.50
Antwan, Juliette	Perform ResCap EDW data warehouse control testing.	\$175.00	1.2	\$210.00
Antwan, Juliette	Review ResCap rollforward data received.	\$175.00	0.9	\$157.50
Antwan, Juliette	Test ResCap SSAE16 data.	\$175.00	3.4	\$595.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
01/31/2013				
Antwan, Juliette	Perform ResCap EDR data warehouse control testing.	\$175.00	3.8	\$665.00
Baciorowski, Peter	Discuss JEDAR testing with J. Han and provide direction for testing.	\$265.00	0.8	\$212.00
Bunn, Greg	Meet with M. Pangrazzi, J. Scudder, M. Zayas, C. Rankin, R. Goff, D. Trosper, M. Kondracki, and L. Fischer to discuss ResCap leadsheets.	\$215.00	0.2	\$43.00
Bunn, Greg	Continue to prepare ResCap trial balance mapping procedures.	\$215.00	0.6	\$129.00
Bunn, Greg	Make journal entry selections for ResCap mortgage securitization control testing.	\$215.00	1.3	\$279.50
Gabrieli, Mike	Perform audit procedures relating to representation and warranty reserves.	\$175.00	2.3	\$402.50
Gabrieli, Mike	Document audit procedures relating to representation and warranty reserves.	\$175.00	3.4	\$595.00
Gaglio, Joe	Document ResCap entity level control testing.	\$290.00	0.8	\$232.00
Gaglio, Joe	Document ResCap summary memo.	\$290.00	0.8	\$232.00
Gaglio, Joe	Classify ResCap control deficiencies.	\$290.00	1.0	\$290.00
Gaglio, Joe	Meet with D. Randolph to discuss technology control matter.	\$290.00	1.0	\$290.00
Goff, Rick	Review ResCap trial balance mapping procedures.	\$175.00	3.1	\$542.50
Goff, Rick	Meet with M. Pangrazzi, J. Scudder, M. Zayas, C. Rankin, G. Bunn, G. Bunn, D. Trosper, M. Kondracki, and L. Fischer to discuss ResCap leadsheets.	\$175.00	0.2	\$35.00
Goff, Rick	Develop ResCap trial balance mapping procedures.	\$175.00	1.9	\$332.50
Han, Jiefu	Perform procedures to format user listing for ResCap Consolidated journal entry testing.	\$175.00	0.7	\$122.50
Han, Jiefu	Re-perform audit procedures for ResCap consolidated journal entry testing with user listing information.	\$175.00	1.6	\$280.00
Lang, Nick	Perform ResCap application change management testing procedures.	\$215.00	0.9	\$193.50
Lang, Nick	Prepare for SBO application change management meeting.	\$215.00	0.3	\$64.50
Lang, Nick	Participate in SBO change management meeting with L. Hitchcock and B. Felix.	\$215.00	0.8	\$172.00
Lang, Nick	Review ResCap infrastructure rollforward data requests.	\$215.00	1.1	\$236.50
Lang, Nick	Perform ResCap infrastructure rollforward testing procedures.	\$215.00	1.3	\$279.50
Lang, Nick	Perform ResCap infrastructure change management control testing.	\$215.00	1.9	\$408.50
Lang, Nick	Discuss ResCap information technology control deficiencies with S. Lipps and L. Hitchcock.	\$215.00	1.7	\$365.50
Medway, David	Test development and application of assumptions utilized in MSR valuation.	\$215.00	3.1	\$666.50
Medway, David	Test final ResCap MSR valuation.	\$215.00	4.1	\$881.50
Nagaraj, Sharath	Review ResCap EAC application data.	\$175.00	3.9	\$682.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
01/31/2013				
Pangrazzi, Michael	Meet with J. Scudder, M. Zayas, C. Rankin, G. Bunn, R. Goff, D. Trosper, M. Kondracki, and L. Fischer to discuss ResCap leadsheets.	\$215.00	0.2	\$43.00
Petrovski, Biljana	Review ResCap network testing review notes.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Review status of information technology outstanding requests.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review Quantum application rollforward inquiry emails.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review SBO application testing related to change management.	\$265.00	0.6	\$159.00
Psakhis, Olga	Meet with B. Felix and L. Hitchcock to discuss testing change management testing for the SBO application.	\$265.00	1.2	\$318.00
Psakhis, Olga	Review status of open request listing for general information technology controls testing.	\$265.00	0.7	\$185.50
Psakhis, Olga	Perform testing related to segregation of duties for general information technology controls testing.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review management's testing related to change management for ResCap applications.	\$265.00	1.6	\$424.00
Psakhis, Olga	Perform rollforward testing for change management for ResCap applications.	\$265.00	2.1	\$556.50
Psakhis, Olga	Perform rollforward testing for change management information technology general controls.	\$265.00	1.3	\$344.50
Psakhis, Olga	Review workpapers related to change management testing for GLS application.	\$265.00	0.6	\$159.00
Rankin, Crystal	Review ResCap cash reconciliation testing.	\$215.00	1.6	\$344.00
Rankin, Crystal	Review ResCap cash confirmation testing.	\$215.00	1.1	\$236.50
Schafka, Christine	Continue testing of Domain Controller rollforward controls.	\$215.00	3.1	\$666.50
Schafka, Christine	Test PeopleSoft rollforward controls.	\$215.00	1.8	\$387.00
Scudder, Jon	Prepare audit documentation relating to representation and warranty reserve.	\$215.00	2.1	\$451.50
Scudder, Jon	Meet with M. Pangrazzi, M. Zayas, C. Rankin, G. Bunn, R. Goff, D. Trosper, M. Kondracki, and L. Fischer to discuss ResCap leadsheets.	\$215.00	0.2	\$43.00
Sunderland, Daniel	Review of the consent and related documentation.	\$365.00	2.0	\$730.00
Trosper, Dustin	Test ResCap government loan insurance receivable balance.	\$175.00	3.3	\$577.50
Trosper, Dustin	Meet with M. Pangrazzi, J. Scudder, M. Zayas, C. Rankin, G. Bunn, R. Goff, M. Kondracki, and L. Fischer to discuss ResCap leadsheets.	\$175.00	0.2	\$35.00
York, LaRon	Submit client requests for year-end agency gain/loss on sale testing.	\$175.00	0.6	\$105.00
York, LaRon	Submit requests for year-end control roll-forward testing.	\$175.00	0.4	\$70.00
Zayas, Marilitza	Meet with M. Pangrazzi, J. Scudder, C. Rankin, G. Bunn, R. Goff, D. Trosper, M. Kondracki, and L. Fischer to discuss ResCap leadsheets.	\$215.00	0.2	\$43.00

ResCap Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
02/01/2013				
Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	1.2	\$210.00
Ahmed, Ahmed	Document audit procedures for agency gain/loss on sale testing.	\$175.00	1.3	\$227.50
Ahmed, Ahmed	Continue to perform audit procedures for agency gain/loss on sale testing.	\$175.00	1.0	\$175.00
Antwan, Juliette	Review ResCap user access review data.	\$175.00	1.4	\$245.00
Antwan, Juliette	Perform ResCap CFDR data warehouse control testing.	\$175.00	3.4	\$595.00
Antwan, Juliette	Continue to perform ResCap EDW data warehouse control testing.	\$175.00	2.1	\$367.50
Antwan, Juliette	Test ResCap SSAE16 data.	\$175.00	2.6	\$455.00
Antwan, Juliette	Document review of ResCap user access review data.	\$175.00	1.6	\$280.00
Antwan, Juliette	Review of ResCap Roll forward data received.	\$175.00	1.9	\$332.50
Beaver, Andrew	Document internal control rollforward testing.	\$175.00	2.8	\$490.00
Bunn, Greg	Perform testing related to ResCap agency loan sales.	\$215.00	1.9	\$408.50
Bunn, Greg	Prepare ResCap trial balance mapping.	\$215.00	2.8	\$602.00
Calibeo, Anthony	Perform rollforward testing of gain/loss on sale of loans.	\$175.00	4.2	\$735.00
Calibeo, Anthony	Document rollforward testing of gain/loss on sale of loans.	\$175.00	3.8	\$665.00
Chaushev, Ayhan	Review journal entry testing.	\$265.00	0.8	\$212.00
Gaglio, Joe	Review data analysis on Oracle backup and restore settings and processes.	\$290.00	1.4	\$406.00
Gaglio, Joe	Document ResCap entity level control testing.	\$290.00	1.1	\$319.00
Gaglio, Joe	Document ResCap summary memo.	\$290.00	1.3	\$377.00
Gaglio, Joe	Document and classify ResCap control deficiencies.	\$290.00	1.1	\$319.00
Green, Erin	Review journal entry testing.	\$290.00	1.2	\$348.00
Han, Jiefu	Reperform certain audit procedures for ResCap consolidated journal entry testing.	\$175.00	1.9	\$332.50
Lang, Nick	Document ResCap job scheduling (Tidal) control testing.	\$215.00	3.2	\$688.00
Lang, Nick	Reconcile identified control deficiencies to reported control deficiencies.	\$215.00	2.4	\$516.00
Lynch, Bryan	Perform audit procedures for secured debt reconciliations.	\$175.00	2.1	\$367.50
Lynch, Bryan	Perform audit procedures for secured debt.	\$175.00	1.6	\$280.00
Mallak, Ashley	Discuss ResCap bankruptcy fees memo with M. Padula.	\$215.00	0.4	\$86.00
Medway, David	Test final ResCap MSR valuation.	\$215.00	1.8	\$387.00
Medway, David	Test application of assumptions utilized in MSR valuation.	\$215.00	2.2	\$473.00
Moss, Morgan	Create confirmations for substantive testing for cash audit areas as of 12/31/12.	\$175.00	3.0	\$525.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/01/2013

Moss, Morgan	Review ResCap substantive work papers.	\$175.00	2.6	\$455.00
Petrovski, Biljana	Review ResCap configuration monitoring control testing approach.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Review UNIX operating system testing workpapers.	\$265.00	1.9	\$503.50
Petrovski, Biljana	Finalize rollforward testing documentation.	\$265.00	1.1	\$291.50
Psakhis, Olga	Perform testing related to change management for ResCap applications.	\$265.00	1.2	\$318.00
Rankin, Crystal	Perform audit procedures for ResCap debt balances.	\$215.00	0.5	\$107.50
Schafka, Christine	Test Powerseller rollforward controls.	\$215.00	0.9	\$193.50
Schafka, Christine	Test Walt rollforward controls.	\$215.00	1.2	\$258.00
Stevenson, Brad	Perform audit procedures on mortgage lending balances.	\$365.00	4.4	\$1,606.00
Zack, Julia	Perform ResCap tax expense testing.	\$175.00	1.5	\$262.50

02/02/2013

Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	1.5	\$262.50
Bayer, Ryan	Review audit procedures for ResCap bankruptcy fees tax deductibility analysis.	\$290.00	1.2	\$348.00
Beaver, Andrew	Document internal control rollforward testing.	\$175.00	3.2	\$560.00
Calibeo, Anthony	Perform rollforward testing of gain/loss on sale of loans.	\$175.00	3.7	\$647.50
Giraldo, Andres	Review confirmations received for mortgage lending.	\$175.00	2.0	\$350.00
Green, Erin	Make journal entry selections for the last six months of 2012 for testing.	\$290.00	1.8	\$522.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	1.6	\$584.00
Kozlowski, Terri	Perform year end testing of income taxes for ResCap.	\$290.00	2.1	\$609.00
Lang, Nick	Document ResCap job scheduling control testing.	\$215.00	1.2	\$258.00
Lynch, Bryan	Perform audit procedures relating to secured debt.	\$175.00	3.7	\$647.50
Medway, David	Test final ResCap MSR valuation.	\$215.00	3.3	\$709.50
Moss, Morgan	Create confirmations for the ResCap cash balances.	\$175.00	2.9	\$507.50
Pangrazzi, Michael	Discuss status of other assets and other income testing with D. Trosper.	\$215.00	0.3	\$64.50
Petrovski, Biljana	Review ResCap network testing workpapers.	\$265.00	1.1	\$291.50
Trosper, Dustin	Discuss status of other assets and other income testing with M. Pangrazzi.	\$175.00	0.3	\$52.50

02/03/2013

Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	3.0	\$525.00
Baker, Todd	Review memo on deductibility of research costs.	\$365.00	1.3	\$474.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/03/2013

Bayer, Ryan	Review tax deductibility of ResCap bankruptcy fees.	\$290.00	2.2	\$638.00
Green, Erin	Review year end journal entries testing.	\$290.00	2.1	\$609.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	2.1	\$766.50
Lang, Nick	Document ResCap job scheduling control testing.	\$215.00	1.2	\$258.00
Lang, Nick	Close review notes of ResCap UNIX control testing.	\$215.00	0.4	\$86.00
Maxwell, Kristen	Evaluate tax treatment of bankruptcy costs.	\$290.00	0.4	\$116.00
Reade, Dave	Audit year end updates to representation and warranty reserve.	\$290.00	0.4	\$116.00
Reade, Dave	Document objectivity of representation letter signers.	\$290.00	0.7	\$203.00
Reade, Dave	Communicate with J. Horner (ResCap) regarding ResCap audit plans.	\$290.00	0.3	\$87.00
Ryan, Jim	Evaluation of tax treatment of capitalized bankruptcy costs.	\$365.00	1.0	\$365.00

02/04/2013

Ahmed, Ahmed	Perform audit procedures for agency gain/loss on sale testing.	\$175.00	1.5	\$262.50
Antwan, Juliette	Review ResCap rollforward data received.	\$175.00	3.6	\$630.00
Antwan, Juliette	Perform ResCap data warehouse control testing.	\$175.00	3.4	\$595.00
Antwan, Juliette	Follow-up on rollforward communications with ResCap application owners.	\$175.00	3.1	\$542.50
Antwan, Juliette	Review ResCap user access review data.	\$175.00	2.9	\$507.50
Baciorowski, Peter	Investigate reconciliation issues between journal entry and trial balance activity.	\$265.00	1.2	\$318.00
Baciorowski, Peter	Discuss potential reasons for reconciliation differences with J. Bazella and L. Mixon.	\$265.00	0.7	\$185.50
Bayer, Ryan	Review deferred tax testing for year end audit.	\$290.00	0.8	\$232.00
Beaver, Andrew	Document audit rollforward procedures for income taxes.	\$175.00	2.3	\$402.50
Bunn, Greg	Perform review of ResCap income tax controls documentation.	\$215.00	2.6	\$559.00
Dehart, Laura	Review status of ResCap audit procedures.	\$365.00	1.0	\$365.00
Donatelli, Lauren	Document MSR control testing.	\$175.00	1.3	\$227.50
Florence, LaKeisha	Review real estate owned audit testing workpapers.	\$290.00	3.2	\$928.00
Giraldo, Andres	Perform testing of MSR collateral tranching.	\$175.00	0.3	\$52.50
Han, Jiefu	Perform audit procedures to test non-standard journal entries for ResCap.	\$175.00	1.2	\$210.00
Han, Jiefu	Perform audit procedures for agency loan sales.	\$175.00	0.7	\$122.50
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	2.9	\$1,058.50
Herrygers, Sandy	Review Eclipse testing status.	\$365.00	1.1	\$401.50
Herrygers, Sandy	Review Eclipse testing status.	\$365.00	0.6	\$219.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
02/04/2013				
Kondracki, Michelle	Perform audit procedures for ResCap other assets.	\$175.00	2.3	\$402.50
Kozlowski, Terri	Review status of ResCap testing of income tax accounts.	\$290.00	0.2	\$58.00
Lang, Nick	Document ResCap infrastructure rollforward control testing results.	\$215.00	2.8	\$602.00
Lang, Nick	Review ResCap change management exposure.	\$215.00	2.3	\$494.50
Lang, Nick	Meet with R. Uibel and E. LaVasseur to discuss GLS application change management exposure check procedures.	\$215.00	0.6	\$129.00
Lang, Nick	Draft ResCap configuration scan deficiency wording.	\$215.00	0.7	\$150.50
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	3.9	\$682.50
Medway, David	Review status of ResCap audit procedures.	\$215.00	2.6	\$559.00
Moss, Morgan	Close review notes for the ResCap testing for interim cash substantive procedures.	\$175.00	2.8	\$490.00
Nagaraj, Sharath	Review status of ResCap information technology controls testing.	\$175.00	1.9	\$332.50
Pangrazzi, Michael	Review real estate owned testing.	\$215.00	1.7	\$365.50
Pangrazzi, Michael	Update real estate owned process understanding memo.	\$215.00	0.4	\$86.00
Petrovski, Biljana	Review of operating system control testing workpapers.	\$265.00	2.1	\$556.50
Petrovski, Biljana	Review of controls testing related to LoanServ application.	\$265.00	1.3	\$344.50
Petrovski, Biljana	Review open notes related to DDS application controls testing.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review exposure check for GLS application control testing.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Respond to emails related to rollforward testing.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review workpapers related to job scheduling interface workpapers.	\$265.00	2.4	\$636.00
Psakhis, Olga	Review workpapers for PeopleSoft application testing.	\$265.00	1.3	\$344.50
Psakhis, Olga	Perform rollforward testing for general information technology controls.	\$265.00	3.7	\$980.50
Robinson, Thomas	Review status of the ResCap financial statement audit.	\$365.00	2.1	\$766.50
Ryan, Jim	Review treatment of certain bankruptcy amounts.	\$365.00	0.5	\$182.50
Schafka, Christine	Test Eclipse rollforward controls.	\$215.00	3.1	\$666.50
Schafka, Christine	Test Windows rollforward controls.	\$215.00	2.6	\$559.00
Trosper, Dustin	Test ResCap real estate owned asset balance.	\$175.00	1.4	\$245.00
Zayas, Marilitza	Request support for rollforward mortgage lending audit procedures.	\$215.00	0.9	\$193.50
02/05/2013				
Ahmed, Ahmed	Perform audit procedures on ResCap deferred tax balances.	\$175.00	1.6	\$280.00
Antwan, Juliette	Review ResCap rollforward data received.	\$175.00	3.7	\$647.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/05/2013

Antwan, Juliette	Follow-up on change management data with ResCap application owners.	\$175.00	1.9	\$332.50
Antwan, Juliette	Perform ResCap user access review control testing.	\$175.00	3.9	\$682.50
Antwan, Juliette	Perform ResCap data warehouse control testing.	\$175.00	3.8	\$665.00
Antwan, Juliette	Perform ResCap SSAE16 user access review control testing.	\$175.00	2.7	\$472.50
Baker, Todd	Review income taxes testing.	\$365.00	1.2	\$438.00
Florence, LaKeisha	Review audit status for agency loan sale audit testing.	\$290.00	1.3	\$377.00
Herrygers, Sandy	Review general information technology control testing status.	\$365.00	0.6	\$219.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	2.9	\$1,058.50
Kaur, Jas	Perform testing of interest on escrow accounts.	\$175.00	4.8	\$840.00
Kondracki, Michelle	Perform audit procedures for ResCap other assets.	\$175.00	2.7	\$472.50
Lang, Nick	Reconcile control deficiencies recorded in Open Pages against those reporting in our workpapers.	\$215.00	0.9	\$193.50
Lang, Nick	Document ResCap application change management rollforward control testing results.	\$215.00	1.2	\$258.00
Lang, Nick	Document ResCap application rollforward control testing results.	\$215.00	1.8	\$387.00
Lang, Nick	Review ResCap data warehouse control testing workpapers.	\$215.00	1.3	\$279.50
Lang, Nick	Document ResCap infrastructure rollforward control testing results.	\$215.00	1.8	\$387.00
Lang, Nick	Document ResCap configuration scanning control test results.	\$215.00	2.9	\$623.50
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	2.1	\$367.50
Medway, David	Perform review of MSR controls.	\$215.00	2.1	\$451.50
Petrovski, Biljana	Continue to review status of general information technology controls.	\$265.00	1.3	\$344.50
Petrovski, Biljana	Review updated Eclipse application control issues.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review Powerseller segregation of duties issue.	\$265.00	1.8	\$477.00
Petrovski, Biljana	Review testing related to operating system configuration monitoring control.	\$265.00	2.2	\$583.00
Psakhis, Olga	Review workpapers related to change management testing for general information technology controls.	\$265.00	3.2	\$848.00
Psakhis, Olga	Update outstanding request listings for testing of general information technology controls.	\$265.00	1.6	\$424.00
Psakhis, Olga	Review workpapers related to application access testing for ResCap applications.	\$265.00	2.7	\$715.50
Psakhis, Olga	Review workpapers related to database controls for general information technology controls testing.	\$265.00	1.8	\$477.00
Rankin, Crystal	Perform alternate testing procedures for secured debt principal balance testing.	\$215.00	0.3	\$64.50
Rankin, Crystal	Perform unsecured debt year end testing.	\$215.00	1.6	\$344.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/05/2013

Reade, Dave	Audit inputs into the representation and warranty model from source ledgers.	\$290.00	0.6	\$174.00
Robinson, Thomas	Review of collateralized debt substantive testing.	\$365.00	2.1	\$766.50
Robinson, Thomas	Review of collateralized debt internal control testing.	\$365.00	1.3	\$474.50
Schafka, Christine	Test Eclipse rollforward controls.	\$215.00	0.7	\$150.50
Schafka, Christine	Test PeopleSoft business controls.	\$215.00	3.1	\$666.50
Schafka, Christine	Test QRM rollforward controls.	\$215.00	1.8	\$387.00
Stevenson, Brad	Perform audit procedures on mortgage servicing rights.	\$365.00	1.0	\$365.00
Sunderland, Daniel	Review of the status of the ResCap financial statement audit.	\$365.00	2.5	\$912.50
Trosper, Dustin	Test ResCap real estate owned asset balance.	\$175.00	2.3	\$402.50
York, LaRon	Perform audit procedures on agency sale gain/loss.	\$175.00	2.7	\$472.50
York, LaRon	Document audit procedures on agency sale gain/loss.	\$175.00	1.1	\$192.50
Zayas, Marilitza	Review status of mortgage lending procedures.	\$215.00	0.1	\$21.50
Zayas, Marilitza	Review status of mortgage lending control procedures.	\$215.00	0.1	\$21.50

02/06/2013

Ahmed, Ahmed	Perform audit procedures on ResCap deferred tax balances.	\$175.00	5.8	\$1,015.00
Ahmed, Ahmed	Document audit procedures on ResCap deferred tax balances.	\$175.00	5.2	\$910.00
Antwan, Juliette	Perform ResCap user access review control testing.	\$175.00	3.3	\$577.50
Antwan, Juliette	Perform ResCap data warehouse control testing.	\$175.00	2.3	\$402.50
Antwan, Juliette	Test ResCap SSAE16 data.	\$175.00	3.1	\$542.50
Antwan, Juliette	Perform ResCap SSAE16 user access review control testing.	\$175.00	3.3	\$577.50
Bayer, Ryan	Update documentation regarding deductibility of bankruptcy related professional fees.	\$290.00	2.3	\$667.00
Donatelli, Lauren	Document MSR control testing.	\$175.00	1.3	\$227.50
Florence, LaKeisha	Review real estate owned audit testing workpapers.	\$290.00	2.9	\$841.00
Gabrieli, Mike	Prepare MSR assumptions memo.	\$175.00	0.4	\$70.00
Giraldo, Andres	Perform testing for MSR collateral tranches.	\$175.00	2.0	\$350.00
Kaur, Jas	Perform testing of interest on escrow accounts.	\$175.00	1.7	\$297.50
Lang, Nick	Review ResCap Oracle rollforward control workpapers.	\$215.00	1.1	\$236.50
Lang, Nick	Document ResCap infrastructure patching control test results.	\$215.00	2.4	\$516.00
Lang, Nick	Document ResCap application change management rollforward testing.	\$215.00	1.1	\$236.50
Lang, Nick	Review open data requests for ResCap application rollforward testing.	\$215.00	0.4	\$86.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
02/06/2013				
Lang, Nick	Document ResCap SSAE16 control reliance results.	\$215.00	1.2	\$258.00
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	1.8	\$315.00
Lynch, Bryan	Document audit procedures related to unsecured debt.	\$175.00	2.3	\$402.50
Mallak, Ashley	Perform ResCap deferred income tax testing.	\$215.00	0.8	\$172.00
Medway, David	Perform review of MSR controls.	\$215.00	1.2	\$258.00
Medway, David	Test MSR tranching criteria.	\$215.00	4.9	\$1,053.50
Moss, Morgan	Create bank confirmation work papers for ResCap.	\$175.00	1.8	\$315.00
Petrovski, Biljana	Review operating system control testing review notes.	\$265.00	2.3	\$609.50
Petrovski, Biljana	Continue to review general information technology controls.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Review PowerSeller segregation of duties testing approach.	\$265.00	1.8	\$477.00
Petrovski, Biljana	Prepare memo related to rollforward testing of controls.	\$265.00	2.1	\$556.50
Petrovski, Biljana	Review rollforward documentation approach.	\$265.00	1.8	\$477.00
Psakhis, Olga	Review workpapers related to rollforward testing for application access testing.	\$265.00	2.3	\$609.50
Psakhis, Olga	Review workpapers related to the PeopleSoft application controls.	\$265.00	0.8	\$212.00
Psakhis, Olga	Prepare workpapers related to rollforward testing for the application change management.	\$265.00	2.1	\$556.50
Psakhis, Olga	Prepare workpapers related to rollforward testing for application access controls.	\$265.00	1.7	\$450.50
Psakhis, Olga	Prepare workpapers related to application change management testing.	\$265.00	3.3	\$874.50
Rankin, Crystal	Meet with A. Conwell (ResCap) and L. Ross (ResCap) to discuss secured debt confirmation testing procedures.	\$215.00	1.0	\$215.00
Reade, Dave	Audit management override of controls.	\$290.00	0.6	\$174.00
Reade, Dave	Review status of ResCap audit procedures.	\$290.00	0.4	\$116.00
Reade, Dave	Audit ResCap entity level controls.	\$290.00	0.7	\$203.00
Robinson, Thomas	Review of substantive audit workpapers.	\$365.00	1.7	\$620.50
Schafka, Christine	Test Eclipse rollforward controls.	\$215.00	2.9	\$623.50
Schafka, Christine	Test PeopleSoft business controls.	\$215.00	0.7	\$150.50
Schafka, Christine	Test Domain Controller rollforward controls.	\$215.00	1.8	\$387.00
Scudder, Jon	Perform audit procedures relating to representation and warranties.	\$215.00	4.2	\$903.00
Scudder, Jon	Prepare audit documentation relating to representation and warranties.	\$215.00	2.9	\$623.50
Stevenson, Brad	Perform audit procedures on mortgage servicing rights.	\$365.00	3.9	\$1,423.50
York, LaRon	Perform audit procedures on agency sale gain/loss.	\$175.00	2.8	\$490.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
02/06/2013				
York, LaRon	Document audit procedures on agency sale gain/loss.	\$175.00	1.8	\$315.00
York, LaRon	Discussion with S. Ruby regarding swap journal entries.	\$175.00	0.4	\$70.00
York, LaRon	Perform audit procedures for litigation.	\$175.00	1.4	\$245.00
Zack, Julia	Perform ResCap tax expense testing.	\$175.00	3.0	\$525.00
Zayas, Marilitza	Send follow- up request to the client for alternative testing procedures.	\$215.00	0.4	\$86.00
02/07/2013				
Ahmed, Ahmed	Perform audit procedures on ResCap deferred tax balances.	\$175.00	4.6	\$805.00
Ahmed, Ahmed	Document audit procedures on ResCap deferred tax balances.	\$175.00	4.9	\$857.50
Antwan, Juliette	Test ResCap SSAE16 data.	\$175.00	2.8	\$490.00
Antwan, Juliette	Perform ResCap data warehouse change management control testing.	\$175.00	3.7	\$647.50
Antwan, Juliette	Perform ResCap data warehouse user privilege control testing.	\$175.00	3.6	\$630.00
Antwan, Juliette	Perform ResCap user access review control testing.	\$175.00	2.9	\$507.50
Baciorowski, Peter	Correspond with J. Bazella and L. Mixon on reconciliation differences.	\$265.00	0.4	\$106.00
Baciorowski, Peter	Investigate reconciliation issues encountered.	\$265.00	1.8	\$477.00
Baker, Todd	Review income taxes testing.	\$365.00	0.4	\$146.00
Bayer, Ryan	Review ResCap deferred tax audit testing.	\$290.00	1.7	\$493.00
Beaver, Andrew	Document internal control rollforward testing.	\$175.00	1.5	\$262.50
Donatelli, Lauren	Document MSR control testing.	\$175.00	1.1	\$192.50
Florence, LaKeisha	Continue to review real estate owned audit testing workpapers.	\$290.00	2.0	\$580.00
Florence, LaKeisha	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, D. Medway, M. Zayas, L. York, and M. Nealon to discuss the status of the ResCap audit.	\$290.00	0.5	\$145.00
Florence, LaKeisha	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, E. Green, T. Kozlowski, and L. Fischer to the discuss with status of the ResCap substantive audit and internal control testing.	\$290.00	0.6	\$174.00
Giraldo, Andres	Perform testing for MSR collateral tranches.	\$175.00	0.2	\$35.00
Green, Erin	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, T. Kozlowski, and L. Fischer to the discuss with status of the ResCap substantive audit and internal control testing.	\$290.00	0.6	\$174.00
Han, Jiefu	Perform audit procedures to test non-standard journal entries for ResCap.	\$175.00	0.8	\$140.00
Herrygers, Sandy	Review general information technology control testing status.	\$365.00	1.8	\$657.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	2.1	\$766.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
02/07/2013				
Kaur, Jas	Perform alternative procedures for confirms not received.	\$175.00	3.0	\$525.00
Kozlowski, Terri	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, E. Green, and L. Fischer to discuss status of the ResCap substantive audit and internal control testing.	\$290.00	0.6	\$174.00
Lang, Nick	Document ResCap LoanServ rollforward control testing results.	\$215.00	2.7	\$580.50
Lang, Nick	Review ResCap rollforward application control testing documentation.	\$215.00	1.2	\$258.00
Lang, Nick	Review ResCap configuration scanning control deficiency with S. Krumme, S. Lipps and C. Judge.	\$215.00	0.7	\$150.50
Lang, Nick	Document ResCap job scheduling control testing results.	\$215.00	3.4	\$731.00
Mallak, Ashley	Clear review notes on ResCap deferred income tax testing.	\$215.00	1.4	\$301.00
Medway, David	Test MSR tranching criteria.	\$215.00	4.4	\$946.00
Medway, David	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, J. Scudder, M. Zayas, L. York, and M. Nealon to discuss the status of the ResCap audit.	\$215.00	0.5	\$107.50
Nealon, Matt	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, D. Medway, M. Zayas, and L. York to discuss the status of the ResCap audit.	\$175.00	0.5	\$87.50
Pangrazzi, Michael	Update fixed assets analytic procedures.	\$215.00	0.4	\$86.00
Petrovski, Biljana	Respond to emails related to rollforward testing.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review status of general information technology controls.	\$265.00	1.9	\$503.50
Petrovski, Biljana	Review of UNIX operating system control testing workpapers.	\$265.00	2.1	\$556.50
Petrovski, Biljana	Review of Oracle database control testing workpapers.	\$265.00	2.9	\$768.50
Psakhis, Olga	Review workpapers related to PeopleSoft application testing.	\$265.00	1.4	\$371.00
Psakhis, Olga	Review rollforward testing related to the master servicing application access controls.	\$265.00	1.2	\$318.00
Psakhis, Olga	Update status of testing of general information technology controls.	\$265.00	0.9	\$238.50
Psakhis, Olga	Prepare status of testing of rollforward controls related to general information technology controls.	\$265.00	1.2	\$318.00
Psakhis, Olga	Update outstanding request listing related to general information technology controls.	\$265.00	0.6	\$159.00
Rankin, Crystal	Perform secured debt year end testing.	\$215.00	0.6	\$129.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, L. Florence, E. Green, T. Kozlowski, and L. Fischer to the discuss with status of the ResCap substantive audit and internal control testing.	\$290.00	0.6	\$174.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, L. Florence, D. Medway, M. Zayas, L. York, and M. Nealon to discuss the status of the ResCap audit.	\$290.00	0.5	\$145.00
Reade, Dave	Document Q4 analytic review.	\$290.00	1.2	\$348.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
02/07/2013				
Reade, Dave	Review ResCap board minutes.	\$290.00	0.4	\$116.00
Reade, Dave	Setup disclosure checklists in internal system for ResCap financial reporting team.	\$290.00	0.7	\$203.00
Robinson, Thomas	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, E. Green, T. Kozlowski, and L. Fischer to the discuss with status of the ResCap substantive audit and internal control testing.	\$365.00	0.6	\$219.00
Robinson, Thomas	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, D. Medway, M. Zayas, L. York, and M. Nealon to discuss the status of the ResCap audit.	\$365.00	0.5	\$182.50
Schaefer, Christine	Test ResCap net operating loss deferred tax asset.	\$215.00	5.7	\$1,225.50
Schafka, Christine	Test PeopleSoft business controls.	\$215.00	3.1	\$666.50
Schafka, Christine	Test Powerseller rollforward controls.	\$215.00	2.3	\$494.50
Scudder, Jon	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, D. Medway, M. Zayas, L. York, and M. Nealon to discuss the status of the ResCap audit.	\$215.00	0.5	\$107.50
Stevenson, Brad	Perform audit procedures on mortgage servicing rights.	\$365.00	3.4	\$1,241.00
Stevenson, Brad	Perform audit procedures on mortgage receivables for ResCap financials statements.	\$365.00	2.9	\$1,058.50
Stevenson, Brad	Meet with T. Robinson, D. Reade, L. Florence, E. Green, T. Kozlowski, and L. Fischer to the discuss with status of the ResCap substantive audit and internal control testing.	\$365.00	0.6	\$219.00
Stevenson, Brad	Meet with T. Robinson, D. Reade, L. Florence, D. Medway, M. Zayas, L. York, and M. Nealon to discuss the status of the ResCap audit.	\$365.00	0.5	\$182.50
York, LaRon	Perform audit procedures for litigation.	\$175.00	1.1	\$192.50
York, LaRon	Document audit procedures on agency sale gain/loss.	\$175.00	0.9	\$157.50
York, LaRon	Review client schedules for agency sale gain/loss workpapers.	\$175.00	2.3	\$402.50
York, LaRon	Perform audit procedures on agency sale gain/loss.	\$175.00	2.1	\$367.50
York, LaRon	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, D. Medway, M. Zayas, and M. Nealon to discuss the status of the ResCap audit.	\$175.00	0.5	\$87.50
Zayas, Marilitza	Review ResCap leadsheets.	\$215.00	1.6	\$344.00
02/08/2013				
Antwan, Juliette	Perform ResCap application change management control testing.	\$175.00	2.1	\$367.50
Antwan, Juliette	Perform ResCap data warehouse change management control testing.	\$175.00	3.7	\$647.50
Antwan, Juliette	Test ResCap SSAE16 data.	\$175.00	3.8	\$665.00
Antwan, Juliette	Perform ResCap SSAE16 user access review control testing.	\$175.00	2.2	\$385.00
Antwan, Juliette	Perform ResCap user access review control testing.	\$175.00	3.2	\$560.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/08/2013

Baciorowski, Peter	Assess the impact on the reconciliation after utilizing the new journal entry file provided by C. Bateman.	\$265.00	1.7	\$450.50
Baciorowski, Peter	Discuss remediation of reconciliation differences with J. Han.	\$265.00	0.9	\$238.50
Bayer, Ryan	Audit ResCap bankruptcy fees deductibility for tax purposes.	\$290.00	0.7	\$203.00
Bunn, Greg	Perform testing related to ResCap deferred tax balances.	\$215.00	2.7	\$580.50
Han, Jiefu	Discuss remediation of reconciliation differences with P. Baciorowski.	\$175.00	0.9	\$157.50
Herrygers, Sandy	Review of general information technology control testing review notes.	\$365.00	1.7	\$620.50
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	2.1	\$766.50
Kaur, Jas	Perform alternative procedures for confirms not received.	\$175.00	3.0	\$525.00
Lang, Nick	Document ResCap job scheduling control testing.	\$215.00	1.1	\$236.50
Lang, Nick	Review ResCap configuration scanning control testing workpaper.	\$215.00	0.8	\$172.00
Lang, Nick	Review ResCap SBO application rollforward control testing.	\$215.00	1.3	\$279.50
Lang, Nick	Document ResCap SBO application rollforward access review control testing.	\$215.00	0.9	\$193.50
Lang, Nick	Close review notes for ResCap application rollforward control testing.	\$215.00	1.8	\$387.00
Medway, David	Test MSR tranching criteria.	\$215.00	3.6	\$774.00
Medway, David	Perform review of MSR controls.	\$215.00	1.1	\$236.50
Pangrazzi, Michael	Review fixed assets and accumulated depreciation analytic.	\$215.00	1.1	\$236.50
Petrovski, Biljana	Review configuration scanning control testing.	\$265.00	2.3	\$609.50
Petrovski, Biljana	Review general information technology controls.	\$265.00	1.6	\$424.00
Petrovski, Biljana	Review SSAE16 third party service reports documentation approach.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Respond to emails related to deficiencies identified to date.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review PowerSeller segregation of duties issues.	\$265.00	1.3	\$344.50
Psakhis, Olga	Review rollforward testing related to human resource terminations controls.	\$265.00	1.3	\$344.50
Psakhis, Olga	Review change management workpapers for GATE application testing.	\$265.00	0.8	\$212.00
Psakhis, Olga	Prepare workpapers related to application change management rollforward testing.	\$265.00	1.6	\$424.00
Psakhis, Olga	Update status of rollforward testing for general information technology controls.	\$265.00	0.9	\$238.50
Psakhis, Olga	Prepare deficiencies tracker and reconcile to management's tracker for general information technology controls deficiencies.	\$265.00	2.1	\$556.50
Psakhis, Olga	Prepare rollforward change management workpapers.	\$265.00	2.5	\$662.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
02/08/2013				
Schafka, Christine	Test Powerseller rollforward controls.	\$215.00	1.6	\$344.00
Schafka, Christine	Test QRM rollforward controls.	\$215.00	3.2	\$688.00
Schafka, Christine	Test PeopleSoft business rollforward controls.	\$215.00	2.8	\$602.00
02/09/2013				
Bunn, Greg	Perform review of ResCap income tax controls documentation.	\$215.00	5.7	\$1,225.50
Bunn, Greg	Perform testing related to ResCap deferred tax balances	\$215.00	2.9	\$623.50
Donatelli, Lauren	Document MSR control testing.	\$175.00	2.1	\$367.50
Han, Jiefu	Perform audit procedures to test non-standard journal entries for ResCap.	\$175.00	2.1	\$367.50
Medway, David	Perform MSR assumption testing.	\$215.00	3.1	\$666.50
Petrovski, Biljana	Review PeopleSoft application business control testing workpapers.	\$265.00	1.4	\$371.00
Scudder, Jon	Perform audit procedures relating to representation and warranties.	\$215.00	4.3	\$924.50
Scudder, Jon	Prepare audit documentation relating to representation and warranties.	\$215.00	4.6	\$989.00
02/10/2013				
Barker, Jeremy	Perform audit testing of the fair value of securitized debt.	\$265.00	2.0	\$530.00
Bayer, Ryan	Review ResCap deferred taxes audit testing.	\$290.00	1.2	\$348.00
Beaver, Andrew	Document internal control rollforward testing.	\$175.00	2.7	\$472.50
Donatelli, Lauren	Document MSR control testing.	\$175.00	1.6	\$280.00
Gaglio, Joe	Review rollforward controls for ResCap.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review ResCap entity level controls documentation.	\$290.00	0.9	\$261.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	4.1	\$1,496.50
Reade, Dave	Draft agenda for meeting with C. Dondzila and ResCap management.	\$290.00	0.4	\$116.00
02/11/2013				
Ahmed, Ahmed	Perform audit procedures on ResCap deferred tax balances.	\$175.00	3.0	\$525.00
Antwan, Juliette	Perform ResCap SSAE16 general information technology control testing.	\$175.00	3.3	\$577.50
Antwan, Juliette	Perform ResCap application change management control testing.	\$175.00	3.9	\$682.50
Antwan, Juliette	Perform ResCap data warehouse change management control testing.	\$175.00	3.7	\$647.50
Antwan, Juliette	Perform ResCap Citrix control testing.	\$175.00	2.2	\$385.00
Antwan, Juliette	Perform ResCap general information technology control testing.	\$175.00	1.9	\$332.50
Baker, Todd	Review deductibility of ResCap bankruptcy costs.	\$365.00	0.6	\$219.00
Bayer, Ryan	Review audit tax deductibility of mortgage settlement.	\$290.00	0.7	\$203.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
02/11/2013				
Beaver, Andrew	Document internal control rollforward testing.	\$175.00	4.6	\$805.00
Beaver, Andrew	Conference call with L. Grasso Moon (ResCap), G. Bogan (ResCap), and G. Bunn to discuss ResCap income tax controls.	\$175.00	0.6	\$105.00
Bunn, Greg	Conference call with L. Grasso Moon, G. Bogan, and A. Beaver to discuss ResCap income tax controls.	\$215.00	0.6	\$129.00
Bunn, Greg	Perform review of ResCap income tax controls.	\$215.00	1.8	\$387.00
Donatelli, Lauren	Document MSR control testing.	\$175.00	2.6	\$455.00
Florence, LaKeisha	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, C. Dondzila, J. Horner, and B. Westman to discuss the status of the ResCap audit.	\$290.00	0.7	\$203.00
Florence, LaKeisha	Review agency loan sales testing.	\$290.00	1.7	\$493.00
Gaglio, Joe	Review documentation and classification of ResCap UNIX control matters.	\$290.00	0.9	\$261.00
Gaglio, Joe	Review documentation and classification of ResCap Oracle database control matters.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review documentation and classification of ResCap application control matters.	\$290.00	1.1	\$319.00
Gaglio, Joe	Document ResCap general information technology controls summary.	\$290.00	0.6	\$174.00
Gaglio, Joe	Review rollforward controls for ResCap.	\$290.00	0.5	\$145.00
Gaglio, Joe	Review ResCap entity level controls documentation.	\$290.00	1.2	\$348.00
Giraldo, Andres	Perform testing for ResCap confirmation log.	\$175.00	3.2	\$560.00
Giraldo, Andres	Perform testing of tranche selections for mortgage servicing rights.	\$175.00	0.7	\$122.50
Han, Jiefu	Perform audit procedures for RFC operating expense selections.	\$175.00	1.3	\$227.50
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	3.6	\$1,314.00
Herrygers, Sandy	Prepare conclusion memos for user access and segregation of duties.	\$365.00	1.3	\$474.50
Kozlowski, Terri	Plan year end testing procedures for deferred income taxes.	\$290.00	4.2	\$1,218.00
Lang, Nick	Reconcile management recorded application deficiencies to Deloitte's reported application control deficiencies.	\$215.00	1.9	\$408.50
Lang, Nick	Document LoanServ application control rollforward testing.	\$215.00	2.6	\$559.00
Lang, Nick	Document SBO application rollforward control testing.	\$215.00	1.2	\$258.00
Lang, Nick	Review ResCap service organization SSAE16 reports.	\$215.00	1.7	\$365.50
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	2.3	\$402.50
Nagaraj, Sharath	Perform rollforward testing of the quarterly enterprise access review control for ResCap applications.	\$175.00	2.9	\$507.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
02/11/2013				
Nagaraj, Sharath	Perform ResCap user access review control testing.	\$175.00	1.9	\$332.50
Nagaraj, Sharath	Perform ResCap review access control testing.	\$175.00	1.5	\$262.50
Nealon, Matt	Perform rollforward testing for mortgage lending.	\$175.00	3.9	\$682.50
Reade, Dave	Establish ResCap audit priorities.	\$290.00	0.5	\$145.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, L. Florence, C. Dondzila, J. Horner, and B. Westman to discuss the status of the ResCap audit.	\$290.00	0.7	\$203.00
Robinson, Thomas	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, C. Dondzila, J. Horner, and B. Westman to discuss the status of the ResCap audit.	\$365.00	0.7	\$255.50
Ryan, Jim	Review treatment of certain bankruptcy amounts.	\$365.00	1.5	\$547.50
Schafka, Christine	Test PeopleSoft rollforward controls.	\$215.00	3.4	\$731.00
Schafka, Christine	Test Eclipse rollforward controls.	\$215.00	2.9	\$623.50
Scudder, Jon	Perform audit procedures relating to representation and warranties.	\$215.00	5.5	\$1,182.50
Scudder, Jon	Prepare audit documentation relating to representation and warranties.	\$215.00	4.6	\$989.00
Stevenson, Brad	Meet with T. Robinson, D. Reade, L. Florence, C. Dondzila, J. Horner, and B. Westman to discuss the status of the ResCap audit.	\$365.00	0.7	\$255.50
York, LaRon	Review journal entry support for mortgage lending control testing.	\$175.00	1.3	\$227.50
02/12/2013				
Ahmed, Ahmed	Document audit procedures on ResCap deferred tax balances.	\$175.00	3.0	\$525.00
Antwan, Juliette	Perform ResCap general information technology control testing.	\$175.00	3.7	\$647.50
Antwan, Juliette	Follow-up communications with Citrix client regarding testing data.	\$175.00	1.2	\$210.00
Antwan, Juliette	Perform ResCap Citrix control testing.	\$175.00	0.8	\$140.00
Antwan, Juliette	Perform ResCap SSAE16 general information technology control testing.	\$175.00	3.9	\$682.50
Antwan, Juliette	Perform ResCap application change management control testing.	\$175.00	3.4	\$595.00
Barker, Jeremy	Perform audit testing of the fair value of securitized debt.	\$265.00	2.0	\$530.00
Beaver, Andrew	Document audit rollforward procedures for income taxes.	\$175.00	4.6	\$805.00
Donatelli, Lauren	Document MSR control testing.	\$175.00	2.1	\$367.50
Florence, LaKeisha	Meet with D. Reade, L. Florence, and B. Stevenson to discuss ResCap audit scoping.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review rollforward controls for ResCap.	\$290.00	0.5	\$145.00
Gaglio, Joe	Continue to review ResCap entity level controls documentation.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review documentation and classification of ResCap UNIX control matters.	\$290.00	1.1	\$319.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
02/12/2013				
Gaglio, Joe	Review documentation and classification of ResCap Oracle database control matters.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review documentation and classification of ResCap application control matters.	\$290.00	1.3	\$377.00
Gaglio, Joe	Document ResCap general information technology controls summary.	\$290.00	0.9	\$261.00
Herrygers, Sandy	Review general information technology control testing status.	\$365.00	1.1	\$401.50
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	6.6	\$2,409.00
Kaur, Jas	Perform alternative procedures for confirms not received.	\$175.00	2.1	\$367.50
Kozlowski, Terri	Plan year end substantive testing of income tax balances.	\$290.00	1.2	\$348.00
Lang, Nick	Document ResCap infrastructure rollforward control testing results.	\$215.00	3.1	\$666.50
Lang, Nick	Document DDS application rollforward control testing results.	\$215.00	2.8	\$602.00
Lang, Nick	Document ResCap change management control testing results.	\$215.00	1.9	\$408.50
Lang, Nick	Discussion with S. Lipps, C. Judge and S. Krumme about ResCap UNIX configuration scanning control deficiency.	\$215.00	0.4	\$86.00
Nagaraj, Sharath	Review change management tickets for testing of change management controls for ResCap applications.	\$175.00	2.5	\$437.50
Nagaraj, Sharath	Perform ResCap user access review control testing.	\$175.00	2.5	\$437.50
Nagaraj, Sharath	Perform rollforward testing of the quarterly enterprise access review control for ResCap applications.	\$175.00	2.7	\$472.50
Nealon, Matt	Perform rollforward testing for mortgage lending.	\$175.00	3.6	\$630.00
Reade, Dave	Meet with L. Florence and B. Stevenson to discuss ResCap audit scoping.	\$290.00	0.7	\$203.00
Reade, Dave	Complete ResCap year-end scoping.	\$290.00	1.3	\$377.00
Schafka, Christine	Test Windows rollforward controls.	\$215.00	1.4	\$301.00
Schafka, Christine	Test Quantum rollforward controls.	\$215.00	1.7	\$365.50
Schafka, Christine	Test Eclipse rollforward controls.	\$215.00	3.3	\$709.50
Stevenson, Brad	Meet with D. Reade and L. Florence to discuss ResCap audit scoping.	\$365.00	0.7	\$255.50
Sunderland, Daniel	Review of the status of the ResCap financial statement audit.	\$365.00	2.5	\$912.50
Votaw, Steve	Review secured debt workpapers.	\$290.00	1.7	\$493.00
York, LaRon	Perform audit procedure for ResCap mortgage lending control testing.	\$175.00	1.7	\$297.50
York, LaRon	Perform audit procedures on agency sale gain/loss.	\$175.00	2.1	\$367.50
York, LaRon	Document audit procedures on agency sale gain/loss.	\$175.00	2.4	\$420.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/13/2013

Ahmed, Ahmed	Perform audit procedures on ResCap deferred tax balances.	\$175.00	1.0	\$175.00
Antwan, Juliette	Perform ResCap rollforward general information technology control testing.	\$175.00	3.8	\$665.00
Antwan, Juliette	Follow-up communications with Citrix client regarding testing data.	\$175.00	1.8	\$315.00
Antwan, Juliette	Perform ResCap rollforward user access review control testing.	\$175.00	3.6	\$630.00
Antwan, Juliette	Perform ResCap SSAE16 user access review control testing.	\$175.00	3.7	\$647.50
Antwan, Juliette	Perform ResCap data warehouse change management control testing.	\$175.00	3.1	\$542.50
Baciorowski, Peter	Discussion regarding sample size and further testing with L. Wang and J. Han.	\$265.00	1.4	\$371.00
Barker, Jeremy	Perform audit testing of the fair value of securitized debt.	\$265.00	4.0	\$1,060.00
Bayer, Ryan	Review ResCap year end audit of income taxes.	\$290.00	2.3	\$667.00
Bunn, Greg	Perform testing related to ResCap securitizations controls.	\$215.00	1.7	\$365.50
Donatelli, Lauren	Perform MSR control testing.	\$175.00	3.8	\$665.00
Donatelli, Lauren	Document MSR control testing.	\$175.00	3.1	\$542.50
Florence, LaKeisha	Review agency loan sales testing.	\$290.00	2.7	\$783.00
Gaglio, Joe	Review documentation and classification of ResCap UNIX control matters.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review documentation and classification of ResCap Oracle database control matters.	\$290.00	1.0	\$290.00
Gaglio, Joe	Review documentation and classification of ResCap application control matters.	\$290.00	0.7	\$203.00
Gaglio, Joe	Document ResCap general information technology controls summary.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review rollforward controls for Loanserv.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review ResCap entity level controls documentation.	\$290.00	0.9	\$261.00
Han, Jiefu	Perform audit procedures to test non-standard journal entries for ResCap.	\$175.00	1.1	\$192.50
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	2.3	\$839.50
Kozlowski, Terri	Plan year end substantive testing of income tax balances.	\$290.00	2.1	\$609.00
Lang, Nick	Document Deloitte information technology control deficiencies.	\$215.00	1.6	\$344.00
Lang, Nick	Review ResCap application rollforward documentation.	\$215.00	1.7	\$365.50
Lang, Nick	Document ResCap change management rollforward testing results.	\$215.00	3.3	\$709.50
Lang, Nick	Review ResCap Transcentra SSAE16 infrastructure control results.	\$215.00	1.1	\$236.50
Lang, Nick	Review ResCap infrastructure rollforward testing results.	\$215.00	2.3	\$494.50
Medway, David	Audit final ResCap MSR valuation.	\$215.00	1.4	\$301.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
02/13/2013				
Medway, David	Perform review of MSR controls.	\$215.00	1.4	\$301.00
Nagaraj, Sharath	Perform rollforward testing of the quarterly enterprise access review control for ResCap applications.	\$175.00	0.8	\$140.00
Nagaraj, Sharath	Document rollforward testing of the quarterly enterprise access review control for ResCap applications.	\$175.00	2.9	\$507.50
Nagaraj, Sharath	Perform ResCap user access review control testing.	\$175.00	2.9	\$507.50
Nagaraj, Sharath	Continue to perform ResCap user access review control testing.	\$175.00	1.0	\$175.00
Nealon, Matt	Perform rollforward testing for mortgage lending.	\$175.00	4.4	\$770.00
Reade, Dave	Read draft financial statements.	\$290.00	2.2	\$638.00
Reade, Dave	Document abbreviated financial statement workpapers.	\$290.00	0.9	\$261.00
Robinson, Thomas	Review of draft ResCap financial statements.	\$365.00	1.6	\$584.00
Schafka, Christine	Test Domain Controller rollforward controls.	\$215.00	3.3	\$709.50
Schafka, Christine	Test Windows rollforward controls.	\$215.00	2.6	\$559.00
Schafka, Christine	Perform testing of Eclipse rollforward controls.	\$215.00	1.8	\$387.00
York, LaRon	Perform audit procedures for ResCap mortgage lending controls.	\$175.00	2.5	\$437.50
York, LaRon	Document audit procedures for ResCap mortgage lending controls.	\$175.00	2.3	\$402.50
York, LaRon	Updated audit procedures for ResCap mortgage lending controls.	\$175.00	2.8	\$490.00
02/14/2013				
Antwan, Juliette	Review user access review testing results from Open Pages.	\$175.00	1.3	\$227.50
Antwan, Juliette	Perform ResCap rollforward general information technology control testing.	\$175.00	3.8	\$665.00
Antwan, Juliette	Perform ResCap SSAE16 user access review control testing.	\$175.00	3.6	\$630.00
Antwan, Juliette	Evaluate completeness and accuracy of ResCap SSAE16 data.	\$175.00	3.4	\$595.00
Antwan, Juliette	Review follow-up data received for Citrix.	\$175.00	1.9	\$332.50
Baciorowski, Peter	Review control selections made during journal entry testing.	\$265.00	0.9	\$238.50
Barker, Jeremy	Perform audit testing of the fair value of securitized debt.	\$265.00	2.0	\$530.00
Bayer, Ryan	Review ResCap year end audit of income taxes.	\$290.00	0.8	\$232.00
Beaver, Andrew	Document audit rollforward procedures for income taxes.	\$175.00	2.3	\$402.50
Chaushev, Ayhan	Review year-end testing of journal entry controls.	\$265.00	2.0	\$530.00
Donatelli, Lauren	Document MSR control testing.	\$175.00	5.5	\$962.50
Gaglio, Joe	Review documentation and classification of ResCap UNIX control matters.	\$290.00	0.7	\$203.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
02/14/2013				
Gaglio, Joe	Review documentation and classification of ResCap Oracle database control matters.	\$290.00	0.9	\$261.00
Gaglio, Joe	Review documentation and classification of ResCap application control matters.	\$290.00	0.7	\$203.00
Gaglio, Joe	Document ResCap general information technology controls summary.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review rollforward controls for Eclipse.	\$290.00	0.6	\$174.00
Gaglio, Joe	Continue to review ResCap entity level controls documentation.	\$290.00	1.1	\$319.00
Goff, Rick	Create ResCap trial balance to conduct audit.	\$175.00	0.5	\$87.50
Green, Erin	Meet with T. Robinson, C. Rankin, and B. Lynch to discuss ResCap's secured debt year end testing.	\$290.00	0.4	\$116.00
Herrygers, Sandy	Review of general information technology control testing review notes.	\$365.00	3.9	\$1,423.50
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	3.8	\$1,387.00
Kozlowski, Terri	Perform substantive testing of deferred tax balances.	\$290.00	1.2	\$348.00
Lang, Nick	Document ResCap infrastructure rollforward testing results.	\$215.00	2.8	\$602.00
Lang, Nick	Document ResCap data warehouse rollforward control testing results.	\$215.00	2.3	\$494.50
Lang, Nick	Document GLS change management rollforward testing results.	\$215.00	0.6	\$129.00
Lang, Nick	Document GLS application rollforward testing results.	\$215.00	1.4	\$301.00
Lynch, Bryan	Meet with T. Robinson, E. Green, and C. Rankin to discuss ResCap's secured debt year end testing.	\$175.00	0.4	\$70.00
Medway, David	Perform review of MSR controls.	\$215.00	1.2	\$258.00
Medway, David	Audit final ResCap MSR valuation.	\$215.00	1.9	\$408.50
Nagaraj, Sharath	Perform ResCap user access review control testing.	\$175.00	1.8	\$315.00
Nagaraj, Sharath	Review management's testing of general information technology controls related to application access reviews and segregation of duties analysis.	\$175.00	1.0	\$175.00
Nagaraj, Sharath	Perform testing of completeness of the rollforward change management listings for general information technology controls testing.	\$175.00	0.9	\$157.50
Nagaraj, Sharath	Document testing of completeness of the rollforward change management listings for general information technology controls testing.	\$175.00	1.5	\$262.50
Nagaraj, Sharath	Perform rollforward testing of the quarterly enterprise access review control for ResCap applications.	\$175.00	2.9	\$507.50
Nealon, Matt	Perform rollforward testing for mortgage lending.	\$175.00	4.1	\$717.50
Reade, Dave	Evaluate the ResCap 2012 financial statement presentation of operations held for sale.	\$290.00	1.1	\$319.00
Reade, Dave	Review substantive representation and warranty workpapers.	\$290.00	1.8	\$522.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/14/2013

Robinson, Thomas	Meet with E. Green, C. Rankin, and B. Lynch to discuss ResCap's secured debt year end testing.	\$365.00	0.4	\$146.00
Robinson, Thomas	Review of the draft ResCap 2012 financial statement disclosures.	\$365.00	1.1	\$401.50
Schafka, Christine	Test PeopleSoft rollforward controls.	\$215.00	3.2	\$688.00
Schafka, Christine	Test Webseries rollforward controls.	\$215.00	2.9	\$623.50
York, LaRon	Perform audit procedures for litigation.	\$175.00	1.4	\$245.00
Zhu, Yan	Review sample selections using new CFDR data as of 12/31/2012.	\$175.00	2.5	\$437.50

02/15/2013

Antwan, Juliette	Perform ResCap rollforward general information technology control testing.	\$175.00	3.4	\$595.00
Antwan, Juliette	Perform ResCap Citrix control testing.	\$175.00	1.8	\$315.00
Antwan, Juliette	Perform ResCap SSAE16 user access review control testing.	\$175.00	3.8	\$665.00
Antwan, Juliette	Evaluate completeness and accuracy of ResCap SSAE16 data.	\$175.00	3.6	\$630.00
Antwan, Juliette	Prepare ResCap general information technology controls applications memos.	\$175.00	2.4	\$420.00
Beaver, Andrew	Document audit rollforward procedures for income taxes.	\$175.00	0.5	\$87.50
Donatelli, Lauren	Perform MSR control testing.	\$175.00	4.3	\$752.50
Donatelli, Lauren	Document MSR control testing.	\$175.00	3.8	\$665.00
Florence, LaKeisha	Determine year end control testing procedures.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review rollforward controls for Walt application.	\$290.00	0.9	\$261.00
Gaglio, Joe	Review ResCap entity level controls documentation.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review documentation and classification of ResCap UNIX control matters.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review documentation and classification of ResCap Oracle database control matters.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review documentation and classification of ResCap application control matters.	\$290.00	0.8	\$232.00
Gaglio, Joe	Document ResCap general information technology controls summary.	\$290.00	0.9	\$261.00
Herrygers, Sandy	Review of general information technology control testing review notes.	\$365.00	3.1	\$1,131.50
Kaur, Jas	Perform alternative procedures for confirms not received.	\$175.00	1.0	\$175.00
Lang, Nick	Review ResCap application rollforward testing results.	\$215.00	2.9	\$623.50
Lang, Nick	Review of management's SSAE16 control testing.	\$215.00	3.1	\$666.50
Medway, David	Perform review of MSR controls.	\$215.00	1.3	\$279.50
Medway, David	Audit final ResCap MSR valuation.	\$215.00	1.3	\$279.50
Nealon, Matt	Document rollforward testing for mortgage lending.	\$175.00	2.7	\$472.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
02/15/2013				
Reade, Dave	Conference call with B. Stevenson, D. Reade, B. Frank, C. Dondzila, and B. Westman to review the ResCap 2012 financial statement presentation of operations held for sale.	\$290.00	0.7	\$203.00
Schafka, Christine	Test Webseries rollforward controls.	\$215.00	2.7	\$580.50
Schafka, Christine	Test Walt rollforward controls.	\$215.00	1.9	\$408.50
Schafka, Christine	Perform testing of Eclipse rollforward controls.	\$215.00	2.3	\$494.50
Stevenson, Brad	Conference call with D. Reade, B. Frank, C. Dondzila, and B. Westman to review the ResCap 2012 financial statement presentation of operations held for sale.	\$365.00	0.7	\$255.50
Votaw, Steve	Review secured debt workpapers.	\$290.00	0.9	\$261.00
York, LaRon	Perform audit procedures pertaining to ResCap mortgage lending controls.	\$175.00	2.1	\$367.50
Zayas, Marilitza	Review ResCap service auditors memos.	\$215.00	0.5	\$107.50
02/16/2013				
Gaglio, Joe	Review documentation and classification of ResCap UNIX control matters.	\$290.00	0.5	\$145.00
Gaglio, Joe	Continue to review documentation and classification of ResCap Oracle database control matters.	\$290.00	0.9	\$261.00
Gaglio, Joe	Review rollforward controls for Loanserv application.	\$290.00	0.6	\$174.00
Gaglio, Joe	Continue to review ResCap entity level controls documentation.	\$290.00	0.9	\$261.00
Gaglio, Joe	Review documentation and classification of ResCap application control matters.	\$290.00	1.2	\$348.00
Gaglio, Joe	Document ResCap general information technology controls summary.	\$290.00	0.7	\$203.00
Herrygers, Sandy	Review of general information technology control testing review notes.	\$365.00	5.9	\$2,153.50
Lang, Nick	Review ResCap SSAE16 reports for general information technology controls.	\$215.00	1.9	\$408.50
Nealon, Matt	Continue to document rollforward testing for mortgage lending.	\$175.00	2.8	\$490.00
Reade, Dave	Review MSR substantive workpapers.	\$290.00	2.1	\$609.00
York, LaRon	Perform audit procedures pertaining to ResCap mortgage lending controls.	\$175.00	1.8	\$315.00
Zhu, Yan	Review sample selections using new CFDR data as of 12/31/2012.	\$175.00	1.5	\$262.50
02/17/2013				
Gaglio, Joe	Review mitigating controls documentation for internal control issues.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review ResCap entity level controls documentation.	\$290.00	0.5	\$145.00
Gaglio, Joe	Review internal control rollforward procedures.	\$290.00	0.7	\$203.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	5.3	\$1,934.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/17/2013

Petrovski, Biljana	Review PeopleSoft application business control testing workpapers.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review of UNIX infrastructure control testing workpapers.	\$265.00	2.3	\$609.50
Petrovski, Biljana	Review PeopleSoft application control testing workpapers.	\$265.00	0.9	\$238.50
Psakhis, Olga	Prepare deficiency conclusion documentation for all general information technology testing controls work.	\$265.00	3.3	\$874.50
Psakhis, Olga	Review workpapers related to PeopleSoft financials segregation of duties.	\$265.00	1.7	\$450.50
Reade, Dave	Draft agenda for meeting with C. Dondzila and ResCap management.	\$290.00	0.4	\$116.00

02/18/2013

Antwan, Juliette	Prepare ResCap general information technology controls applications memos.	\$175.00	2.7	\$472.50
Antwan, Juliette	Perform ResCap Citrix control testing.	\$175.00	1.6	\$280.00
Antwan, Juliette	Perform ResCap SSAE16 user access review control testing.	\$175.00	3.4	\$595.00
Antwan, Juliette	Perform ResCap rollforward general information technology control testing.	\$175.00	2.9	\$507.50
Antwan, Juliette	Perform ResCap general information technology control testing.	\$175.00	3.4	\$595.00
Bayer, Ryan	Review ResCap deferred taxes for year end audit.	\$290.00	0.7	\$203.00
Gabrieli, Mike	Perform testing of MSR internal controls.	\$175.00	2.7	\$472.50
Gaglio, Joe	Review internal control rollforward procedures.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review internal control rollforward documentation.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review mitigating controls documentation for internal control issues.	\$290.00	0.9	\$261.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	3.9	\$1,423.50
Lang, Nick	Document SBO application roll forward control testing results.	\$215.00	2.9	\$623.50
Lang, Nick	Document LoanServ application control testing roll forward results.	\$215.00	1.3	\$279.50
Lang, Nick	Prepare general information technology testing workpapers for archiving purposes.	\$215.00	2.4	\$516.00
Mallak, Ashley	Perform audit procedures related to determination of deductibility of bankruptcy fees for tax purposes.	\$215.00	5.4	\$1,161.00
Medway, David	Test ResCap final MSR asset valuation.	\$215.00	1.6	\$344.00
Medway, David	Perform review of MSR controls.	\$215.00	3.0	\$645.00
Nealon, Matt	Prepare audit documentation for ResCap mortgage consumer and commercial loans.	\$175.00	3.7	\$647.50
Petrovski, Biljana	Review Webseries application control testing workpapers.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review status of general information technology controls.	\$265.00	1.1	\$291.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/18/2013

Psakhis, Olga	Review workpapers related to testing of general information technology controls for data warehouses.	\$265.00	1.4	\$371.00
Psakhis, Olga	Review reports issued by internal audit.	\$265.00	0.8	\$212.00
Psakhis, Olga	Prepare general information technology controls deficiency conclusions document.	\$265.00	3.4	\$901.00
Psakhis, Olga	Update general information technology controls testing outstanding client request listing.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review workpapers related to rollforward testing for general information technology controls.	\$265.00	2.4	\$636.00
Psakhis, Olga	Update general information technology controls testing status document.	\$265.00	1.3	\$344.50
Reade, Dave	Conference call with T. Robinson, B. Stevenson, L. Florence, C. Dondzila, J. Horner, and B. Westman to discuss the status of the ResCap audit.	\$290.00	0.5	\$145.00
Reade, Dave	Review MSR substantive workpapers.	\$290.00	2.1	\$609.00
Reade, Dave	Audit client prepared bankruptcy claims memorandum.	\$290.00	0.6	\$174.00
Reade, Dave	Audit data inputs to the representation and reserve model.	\$290.00	0.4	\$116.00
Robinson, Thomas	Conference call with B. Stevenson, D. Reade, L. Florence, C. Dondzila, J. Horner, and B. Westman to discuss the status of the ResCap audit.	\$365.00	0.5	\$182.50
Schafka, Christine	Test Eclipse application controls.	\$215.00	1.7	\$365.50
Schafka, Christine	Test Webseries rollforward controls.	\$215.00	2.8	\$602.00
Schafka, Christine	Test PeopleSoft business controls.	\$215.00	0.4	\$86.00
Schafka, Christine	Test PeopleSoft rollforward controls.	\$215.00	1.6	\$344.00
Schafka, Christine	Test Walt rollforward controls.	\$215.00	2.4	\$516.00
Stevenson, Brad	Conference call with T. Robinson, D. Reade, L. Florence, C. Dondzila, J. Horner, and B. Westman to discuss the status of the ResCap audit.	\$365.00	0.5	\$182.50
York, LaRon	Perform audit procedures for litigation.	\$175.00	1.8	\$315.00

02/19/2013

Antwan, Juliette	Perform ResCap Citrix control testing.	\$175.00	2.8	\$490.00
Antwan, Juliette	Perform ResCap general information technology control testing.	\$175.00	2.9	\$507.50
Antwan, Juliette	Perform ResCap SSAE16 user access review control testing.	\$175.00	2.9	\$507.50
Antwan, Juliette	Perform ResCap rollforward general information technology control testing.	\$175.00	2.1	\$367.50
Antwan, Juliette	Complete summary documents for general information technology control testing.	\$175.00	2.3	\$402.50
Donatelli, Lauren	Test MSR reconciliation control.	\$175.00	3.1	\$542.50
Donatelli, Lauren	Document MSR controls testing.	\$175.00	2.9	\$507.50
Gaglio, Joe	Review mitigating controls documentation for internal control issues.	\$290.00	0.9	\$261.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
02/19/2013				
Gaglio, Joe	Review internal control rollforward procedures.	\$290.00	1.0	\$290.00
Gaglio, Joe	Review internal control rollforward documentation.	\$290.00	0.9	\$261.00
Giraldo, Andres	Perform HUD compliance testing.	\$175.00	3.3	\$577.50
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	5.1	\$1,861.50
Kaur, Jas	Perform testing of mortgage lending selections	\$175.00	0.5	\$87.50
Kozlowski, Terri	Perform deferred income tax testing.	\$290.00	0.8	\$232.00
Lang, Nick	Prepare general information technology testing workpapers for archive.	\$215.00	1.9	\$408.50
Lang, Nick	Document GLS application control testing rollforward results.	\$215.00	1.7	\$365.50
Lang, Nick	Review management report application control deficiencies in FY2012.	\$215.00	2.2	\$473.00
Mallak, Ashley	Update documentation related to ResCap deferred tax balances.	\$215.00	0.6	\$129.00
Nagaraj, Sharath	Perform rollforward testing of the quarterly enterprise access review control for ResCap applications.	\$175.00	1.9	\$332.50
Nealon, Matt	Prepare audit documentation for ResCap mortgage consumer and commercial loans.	\$175.00	1.9	\$332.50
Petrovski, Biljana	Review Windows infrastructure control testing.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review of UNIX infrastructure control testing workpapers.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Continue to review status of general information technology controls.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Prepare PeopleSoft assurance memo for Canada.	\$265.00	1.4	\$371.00
Petrovski, Biljana	Review GLS application control testing workpapers.	\$265.00	0.6	\$159.00
Psakhis, Olga	Prepare workpapers related to change management rollforward testing for general information technology controls.	\$265.00	1.3	\$344.50
Psakhis, Olga	Review workpapers related to ResCap infrastructure controls.	\$265.00	2.1	\$556.50
Psakhis, Olga	Update workpapers related to general information technology controls application to process mapping.	\$265.00	1.1	\$291.50
Psakhis, Olga	Update workpapers related to general information technology controls conclusion documents.	\$265.00	3.2	\$848.00
Reade, Dave	Review representation and warranty internal controls testing.	\$290.00	0.4	\$116.00
Reade, Dave	Update analysis of mortgage servicing rights marketplace transactions.	\$290.00	1.7	\$493.00
Reade, Dave	Audit ResCap's litigation accrual.	\$290.00	0.4	\$116.00
Schafka, Christine	Test Windows rollforward controls.	\$215.00	1.1	\$236.50
Schafka, Christine	Test PeopleSoft business controls.	\$215.00	3.3	\$709.50
Schafka, Christine	Test Walt rollforward controls.	\$215.00	2.3	\$494.50
Schafka, Christine	Test Eclipse application controls.	\$215.00	1.7	\$365.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
02/19/2013				
Stevenson, Brad	Review mortgage lending audit procedures.	\$365.00	2.7	\$985.50
Sunderland, Daniel	Review of the status of the ResCap financial statement audit.	\$365.00	3.5	\$1,277.50
York, LaRon	Perform audit procedures on ResCap mortgage controls.	\$175.00	2.1	\$367.50
02/20/2013				
Antwan, Juliette	Perform ResCap rollforward general information technology control testing.	\$175.00	3.1	\$542.50
Antwan, Juliette	Perform ResCap SSAE16 control testing.	\$175.00	2.8	\$490.00
Antwan, Juliette	Perform ResCap general information technology control testing.	\$175.00	2.1	\$367.50
Antwan, Juliette	Perform ResCap data warehouse control testing.	\$175.00	2.3	\$402.50
Antwan, Juliette	Complete conclusion documents for ResCap applications.	\$175.00	2.7	\$472.50
Beaver, Andrew	Document audit rollforward procedures for income taxes.	\$175.00	0.7	\$122.50
Gaglio, Joe	Review internal control rollforward procedures.	\$290.00	0.8	\$232.00
Gaglio, Joe	Continue to review internal control rollforward.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review mitigating controls documentation for internal control issues.	\$290.00	0.8	\$232.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	4.9	\$1,788.50
Lang, Nick	Communication with S. Lipps and D. Randolph of ResCap regarding configuration scanning control deficiency wording.	\$215.00	0.7	\$150.50
Lang, Nick	Perform reconciliation of management reported information technology deficiencies to Deloitte's reported information technology deficiencies.	\$215.00	2.8	\$602.00
Lang, Nick	Prepare general information technology control testing conclusion documents.	\$215.00	3.1	\$666.50
Mallak, Ashley	Update documentation related to ResCap bankruptcy fees.	\$215.00	1.2	\$258.00
Medway, David	Finalize MSR planning documents.	\$215.00	3.1	\$666.50
Medway, David	Conference call with D. Reade, B. Westman, J. Horner, C. Dondzila, B. Frank, and M. Talarico (FTI Consulting) to discuss bankruptcy claims.	\$215.00	1.1	\$236.50
Nagaraj, Sharath	Perform rollforward testing of the quarterly enterprise access review control for ResCap applications.	\$175.00	0.9	\$157.50
Petrovski, Biljana	Review Quantum application control testing workpapers.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Document list of deficiencies and mitigating procedures.	\$265.00	2.3	\$609.50
Petrovski, Biljana	Review status of general information technology controls.	\$265.00	1.9	\$503.50
Petrovski, Biljana	Review of SSAE16 reports control mapping.	\$265.00	2.9	\$768.50
Psakhis, Olga	Review testing workpapers related to the DWDB data warehouse.	\$265.00	0.6	\$159.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/20/2013

Psakhis, Olga	Review workpapers related to rollforward testing for application access testing for general information technology controls.	\$265.00	2.7	\$715.50
Psakhis, Olga	Review workpapers related to general information technology controls for interfaces.	\$265.00	2.8	\$742.00
Psakhis, Olga	Review workpapers related to DDS application change management.	\$265.00	1.2	\$318.00
Psakhis, Olga	Review workpapers related to MSODS data warehouse change management.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review workpapers related to ResCap data warehouses general information technology controls testing.	\$265.00	1.9	\$503.50
Reade, Dave	Audit bankruptcy claims received by ResCap.	\$290.00	2.2	\$638.00
Reade, Dave	Conference call with D. Medway, B. Westman, J. Horner, C. Dondzila, B. Frank, and M. Talarico (FTI Consulting) to discuss bankruptcy claims.	\$290.00	1.1	\$319.00
Robinson, Thomas	Review ResCap's claims evaluation documentation.	\$365.00	1.5	\$547.50
Schafka, Christine	Test Eclipse application controls.	\$215.00	2.6	\$559.00
Schafka, Christine	Test PeopleSoft business controls.	\$215.00	2.4	\$516.00
Schafka, Christine	Test Walt rollforward controls.	\$215.00	2.8	\$602.00
Stevenson, Brad	Review MSR auditing procedures.	\$365.00	1.3	\$474.50

02/21/2013

Antwan, Juliette	Perform DDS application rollforward control testing.	\$175.00	2.1	\$367.50
Antwan, Juliette	Perform ResCap rollforward general information technology control testing.	\$175.00	3.9	\$682.50
Antwan, Juliette	Follow-up with SSAE16 client regarding data request.	\$175.00	0.8	\$140.00
Antwan, Juliette	Perform ResCap SSAE16 user access review control testing.	\$175.00	3.8	\$665.00
Antwan, Juliette	Review updated data received for SSAE16.	\$175.00	1.4	\$245.00
Beaver, Andrew	Document audit rollforward procedures for income taxes.	\$175.00	1.0	\$175.00
Bunn, Greg	Perform detail review of ResCap income tax controls testing workpaper.	\$215.00	3.6	\$774.00
Bunn, Greg	Document review of ResCap income tax controls testing.	\$215.00	3.1	\$666.50
Gaglio, Joe	Review internal control rollforward procedures.	\$290.00	0.8	\$232.00
Gaglio, Joe	Continue reviewing internal control rollforward.	\$290.00	1.2	\$348.00
Gaglio, Joe	Continue to review mitigating controls documentation for internal control issues.	\$290.00	0.7	\$203.00
Han, Jiefu	Complete workpapers related to audit procedures performed for journal entry testing.	\$175.00	0.8	\$140.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	5.3	\$1,934.50
Lang, Nick	Prepare ResCap general information technology control testing archive files.	\$215.00	1.7	\$365.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
02/21/2013				
Lang, Nick	Review of ResCap general information technology conclusion documents.	\$215.00	2.1	\$451.50
Lang, Nick	Review missing Deloitte general information technology control deficiencies in management's records.	\$215.00	0.8	\$172.00
Lang, Nick	Review archiving requirements and responsibilities.	\$215.00	2.4	\$516.00
Mallak, Ashley	Perform audit procedures related to ResCap year-end deferred income taxes.	\$215.00	5.4	\$1,161.00
Mallak, Ashley	Document audit procedures related to ResCap year-end deferred income taxes.	\$215.00	4.5	\$967.50
Medway, David	Finalize MSR planning documents.	\$215.00	3.3	\$709.50
Medway, David	Test ResCap MSR deferred tax assets.	\$215.00	5.4	\$1,161.00
Petrovski, Biljana	Review SSAE16 reports and memos documentation.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Review status of general information technology controls.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review DDS application control testing workpapers.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Review Eclipse application controls testing documentation.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Review of SSAE16 reports control mapping.	\$265.00	3.1	\$821.50
Reade, Dave	Review representation and warranty internal controls testing.	\$290.00	0.4	\$116.00
Reade, Dave	Audit ResCap deferred tax balances.	\$290.00	1.1	\$319.00
Schafka, Christine	Test Powerseller rollforward controls.	\$215.00	2.7	\$580.50
Schafka, Christine	Test Eclipse application controls.	\$215.00	3.3	\$709.50
Schafka, Christine	Test PeopleSoft business controls.	\$215.00	0.9	\$193.50
Zayas, Marilitza	Review mortgage lending audit procedures.	\$215.00	4.0	\$860.00
02/22/2013				
Antwan, Juliette	Update documents for systems in scope for general information technology controls.	\$175.00	3.1	\$542.50
Antwan, Juliette	Complete summary memos for ResCap applications.	\$175.00	3.3	\$577.50
Antwan, Juliette	Complete summary documents for ResCap applications.	\$175.00	3.6	\$630.00
Beaver, Andrew	Document audit rollforward procedures for income taxes.	\$175.00	1.2	\$210.00
Gaglio, Joe	Continue to review mitigating controls documentation for internal control issues.	\$290.00	0.6	\$174.00
Gaglio, Joe	Review internal control rollforward procedures.	\$290.00	0.7	\$203.00
Gaglio, Joe	Continue reviewing internal control rollforward procedures.	\$290.00	0.9	\$261.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	3.9	\$1,423.50
Lang, Nick	Prepare general information technology testing conclusion documents.	\$215.00	3.2	\$688.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/22/2013

Lang, Nick	Prepare general information technology testing archiving files.	\$215.00	2.1	\$451.50
Mallak, Ashley	Document audit procedures related to deferred income taxes at ResCap.	\$215.00	7.6	\$1,634.00
Petrovski, Biljana	Review of Oracle database control testing workpapers.	\$265.00	1.4	\$371.00
Petrovski, Biljana	Review PowerSeller application control testing workpapers.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Continue to review status of general information technology controls.	\$265.00	2.1	\$556.50
Petrovski, Biljana	Review deficiencies and mitigating procedures.	\$265.00	1.1	\$291.50
Schafka, Christine	Test Eclipse application controls.	\$215.00	2.9	\$623.50
Schafka, Christine	Test Walt rollforward controls.	\$215.00	3.1	\$666.50
Schafka, Christine	Test PeopleSoft business controls.	\$215.00	1.4	\$301.00

02/23/2013

Kozlowski, Terri	Perform substantive testing of deferred tax balances.	\$290.00	3.7	\$1,073.00
Kozlowski, Terri	Document substantive testing of deferred tax balances.	\$290.00	3.3	\$957.00
Medway, David	Test ResCap MSR asset valuation.	\$215.00	1.6	\$344.00
Reade, Dave	Continue to review representation and warranty internal controls testing.	\$290.00	2.7	\$783.00

02/24/2013

Medway, David	Prepare communication of reporting responsibilities to engagement team.	\$215.00	1.1	\$236.50
Medway, David	Review of ResCap financial statements.	\$215.00	1.2	\$258.00
Reade, Dave	Review representation and warranty internal controls testing.	\$290.00	2.1	\$609.00
Reade, Dave	Provide ResCap financial statement report instructions to audit team.	\$290.00	0.9	\$261.00

02/25/2013

Antwan, Juliette	Update documents for systems in scope for general information technology controls.	\$175.00	2.6	\$455.00
Antwan, Juliette	Assign ResCap cash and investment balances to applications.	\$175.00	1.4	\$245.00
Antwan, Juliette	Complete conclusion documents for ResCap applications.	\$175.00	2.4	\$420.00
Antwan, Juliette	Assign ResCap compensation expenses to applications.	\$175.00	1.6	\$280.00
Gabrieli, Mike	Review ResCap draft financial statements.	\$175.00	4.7	\$822.50
Gabrieli, Mike	Foot and crossfoot tables in ResCap draft financial statements.	\$175.00	3.9	\$682.50
Giraldo, Andres	Perform HUD compliance testing.	\$175.00	3.9	\$682.50
Giraldo, Andres	Document HUD compliance testing.	\$175.00	4.4	\$770.00
Giraldo, Andres	Test financial statements criteria for HUD.	\$175.00	2.3	\$402.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/25/2013

Lang, Nick	Perform file checks for the ResCap general information technology control testing.	\$215.00	0.9	\$193.50
Mallak, Ashley	Perform audit procedures related to deferred income taxes at ResCap.	\$215.00	3.1	\$666.50
Mallak, Ashley	Document audit procedures related to income tax expense at ResCap.	\$215.00	3.5	\$752.50
Mallak, Ashley	Perform audit procedures related to income tax account balances at ResCap.	\$215.00	2.9	\$623.50
Medway, David	Review of ResCap financial statements.	\$215.00	2.1	\$451.50
Medway, David	Continue to review ResCap financial statements.	\$215.00	4.2	\$903.00
Medway, David	Finalize MSR planning documentation.	\$215.00	1.9	\$408.50
Medway, David	Test final ResCap servicing revenue.	\$215.00	1.1	\$236.50
Nealon, Matt	Perform control testing for ResCap loans held for sale.	\$175.00	3.4	\$595.00
Nealon, Matt	Document control testing for ResCap loans held for sale.	\$175.00	3.3	\$577.50
Reade, Dave	Read and provide comments on draft ResCap financial statements.	\$290.00	1.4	\$406.00
Reade, Dave	Audit deferred taxes for ResCap held-for-sale balances.	\$290.00	0.5	\$145.00
Sunderland, Daniel	Review of the status of the ResCap financial statement audit.	\$365.00	2.5	\$912.50

02/26/2013

Antwan, Juliette	Assign ResCap statement of cash flows to applications.	\$175.00	1.2	\$210.00
Antwan, Juliette	Assign ResCap contingencies to applications.	\$175.00	1.2	\$210.00
Antwan, Juliette	Assign ResCap financial reporting to applications.	\$175.00	1.4	\$245.00
Antwan, Juliette	Assigning ResCap equity to applications.	\$175.00	0.9	\$157.50
Antwan, Juliette	Assign ResCap secured debt to applications.	\$175.00	1.3	\$227.50
Green, Erin	Review testing of ResCap income tax internal controls.	\$290.00	3.3	\$957.00
Lang, Nick	Review of ResCap application control deficiencies.	\$215.00	1.3	\$279.50
Lang, Nick	Review ResCap SSAE16 general information technology controls for fidelity profile application.	\$215.00	1.7	\$365.50
Mallak, Ashley	Perform audit procedures related to income tax expense at ResCap.	\$215.00	4.3	\$924.50
Medway, David	Prepare MSR planning documentation.	\$215.00	2.1	\$451.50
Medway, David	Test assumptions utilized in ResCap MSR valuation.	\$215.00	3.3	\$709.50
Nealon, Matt	Perform control testing for ResCap loans held for sale.	\$175.00	3.4	\$595.00
Nealon, Matt	Document control testing for ResCap loans held for sale.	\$175.00	3.3	\$577.50
Psakhis, Olga	Review summary documents for the general information technology testing workpapers.	\$265.00	2.3	\$609.50
Psakhis, Olga	Review reports issued by internal audit related to ResCap.	\$265.00	0.8	\$212.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/26/2013

Reade, Dave	Audit deferred taxes for ResCap held-for-sale balances.	\$290.00	0.6	\$174.00
Reade, Dave	Draft litigation confirmations.	\$290.00	0.8	\$232.00
Reade, Dave	Read and provide comments on draft ResCap financial statements.	\$290.00	2.1	\$609.00
Reade, Dave	Setup ResCap audit workpaper archive.	\$290.00	0.9	\$261.00

02/27/2013

Antwan, Juliette	Assign ResCap mortgage lending to applications.	\$175.00	1.3	\$227.50
Antwan, Juliette	Assign ResCap allowance for mortgage loss to applications.	\$175.00	1.1	\$192.50
Antwan, Juliette	Update documents for systems in scope for general information technology controls.	\$175.00	2.2	\$385.00
Antwan, Juliette	Assign ResCap mortgage securitization to applications.	\$175.00	0.9	\$157.50
Green, Erin	Review testing of ResCap income tax internal controls.	\$290.00	0.4	\$116.00
Kozlowski, Terri	Review substantive testing of income taxes.	\$290.00	2.7	\$783.00
Lang, Nick	Perform ResCap general information technology control testing archiving activities.	\$215.00	2.4	\$516.00
Lang, Nick	Review of ResCap general information technology conclusion documents.	\$215.00	2.5	\$537.50
Mallak, Ashley	Document audit procedures related to income tax expense at ResCap.	\$215.00	3.4	\$731.00
Medway, David	Document results of testing of ResCap MSR balances.	\$215.00	3.1	\$666.50
Medway, David	Compilation of comments on ResCap review draft financial statements.	\$215.00	3.3	\$709.50
Nealon, Matt	Perform control testing for ResCap loans held for sale.	\$175.00	2.8	\$490.00
Nealon, Matt	Continue to perform control testing for ResCap loans held for sale.	\$175.00	3.2	\$560.00
Nealon, Matt	Document control testing for ResCap loans held for sale.	\$175.00	2.9	\$507.50
Nealon, Matt	Continue to document control testing for ResCap loans held for sale.	\$175.00	3.1	\$542.50
Reade, Dave	Develop audit summary documentation plan.	\$290.00	2.4	\$696.00

02/28/2013

Antwan, Juliette	Assign ResCap derivatives to applications.	\$175.00	0.8	\$140.00
Antwan, Juliette	Assign ResCap servicing to applications.	\$175.00	0.9	\$157.50
Antwan, Juliette	Assign ResCap other liabilities and expenses to applications.	\$175.00	1.1	\$192.50
Antwan, Juliette	Assign ResCap mortgage loans HFS to applications.	\$175.00	0.8	\$140.00
Antwan, Juliette	Update documents for systems in scope for general information technology controls.	\$175.00	2.4	\$420.00
Bayer, Ryan	Review ResCap year end audit of income taxes.	\$290.00	0.6	\$174.00
Mallak, Ashley	Perform audit procedures related to the tax valuation allowance at ResCap.	\$215.00	1.8	\$387.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

02/28/2013

Mallak, Ashley	Discussion with G. Bogan at ResCap regarding separate company income tax expense.	\$215.00	1.9	\$408.50
Mallak, Ashley	Finalize documentation regarding uncertain tax positions at ResCap.	\$215.00	1.1	\$236.50
Medway, David	Compilation of comments on ResCap review draft financial statements.	\$215.00	3.7	\$795.50
Medway, David	Meet with T. Robinson and D. Reade to discuss planned procedures to test ResCap claims balances.	\$215.00	0.5	\$107.50
Medway, David	Test ResCap reorganization items.	\$215.00	2.2	\$473.00
Nealon, Matt	Perform control testing for ResCap loans held for sale.	\$175.00	2.1	\$367.50
Nealon, Matt	Document control testing for ResCap loans held for sale.	\$175.00	3.6	\$630.00
Nealon, Matt	Continue to document control testing for ResCap loans held for sale.	\$175.00	3.3	\$577.50
Psakhis, Olga	Update workpapers change management testing for general information technology controls.	\$265.00	1.3	\$344.50
Reade, Dave	Develop audit summary documentation plan.	\$290.00	2.1	\$609.00
Reade, Dave	Read and provide comments on draft ResCap financial statements.	\$290.00	1.6	\$464.00
Reade, Dave	Meet with T. Robinson, D. Reade, and D. Medway to discuss planned procedures to test ResCap claims balances.	\$290.00	0.5	\$145.00
Robinson, Thomas	Meet with D. Reade and D. Medway to discuss planned procedures to test ResCap claims balances.	\$365.00	0.5	\$182.50
Robinson, Thomas	Meet with J. Whitlinger to discuss status of the audit.	\$365.00	1.3	\$474.50

03/01/2013

Antwan, Juliette	Prepare ResCap information technology control testing documentation.	\$175.00	2.1	\$367.50
Antwan, Juliette	Document ResCap unsecured debt application controls.	\$175.00	0.9	\$157.50
Bayer, Ryan	Review ResCap tax audit workpapers.	\$290.00	0.5	\$145.00
Bunn, Greg	Perform review of ResCap income tax controls workpaper.	\$215.00	3.3	\$709.50
Bunn, Greg	Perform testing related to ResCap deferred tax amounts.	\$215.00	2.5	\$537.50
Gabrieli, Mike	Prepare ResCap legal confirmations.	\$175.00	0.8	\$140.00
Lang, Nick	Prepare information technology control testing workpapers.	\$215.00	2.1	\$451.50
Lang, Nick	Reconcile ResCap application control deficiencies in our workpapers to application deficiencies reported.	\$215.00	0.9	\$193.50
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	1.7	\$297.50
Nealon, Matt	Perform control testing for ResCap loans held for sale.	\$175.00	2.6	\$455.00
Nealon, Matt	Document control testing for ResCap loans held for sale.	\$175.00	2.7	\$472.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
03/01/2013				
Nealon, Matt	Continue to perform control testing for ResCap loans held for sale.	\$175.00	2.7	\$472.50
Robinson, Thomas	Review ResCap substantive audit procedures.	\$365.00	3.6	\$1,314.00
Robinson, Thomas	Review ResCap bankruptcy court filings from the week of February 25, 2013.	\$365.00	2.7	\$985.50
Robinson, Thomas	Review ResCap draft financial statements.	\$365.00	1.4	\$511.00
Zayas, Marilitza	Review interim testing performed for mortgage lending.	\$215.00	0.4	\$86.00
03/02/2013				
Medway, David	Test ResCap final payoff interest expense.	\$215.00	1.1	\$236.50
Nealon, Matt	Perform control testing for ResCap loans held for sale.	\$175.00	2.1	\$367.50
Nealon, Matt	Continue to perform control testing for ResCap loans held for sale.	\$175.00	3.5	\$612.50
Nealon, Matt	Document control testing for ResCap loans held for sale.	\$175.00	2.4	\$420.00
Reade, Dave	Read draft ResCap financial statements.	\$290.00	2.2	\$638.00
Robinson, Thomas	Review ResCap draft financial statements.	\$365.00	3.7	\$1,350.50
03/03/2013				
Florence, LaKeisha	Perform review of ResCap financial statements.	\$290.00	2.5	\$725.00
Herrygers, Sandy	Review information technology summary memo.	\$365.00	0.5	\$182.50
Medway, David	Review ResCap draft financial statements.	\$215.00	2.9	\$623.50
Medway, David	Evaluate the disclosures in the ResCap draft financial statements.	\$215.00	1.2	\$258.00
Nealon, Matt	Perform loans held for sale substantive testing.	\$175.00	3.3	\$577.50
Nealon, Matt	Document loans held for sale substantive testing.	\$175.00	1.7	\$297.50
Reade, Dave	Read draft ResCap financial statements.	\$290.00	4.2	\$1,218.00
Reade, Dave	Prepare ResCap financial statement opinion.	\$290.00	1.2	\$348.00
Robinson, Thomas	Review ResCap draft financial statements.	\$365.00	2.1	\$766.50
03/04/2013				
Bayer, Ryan	Review ResCap income tax footnote for financial statements.	\$290.00	0.8	\$232.00
Beaver, Andrew	Complete testing of deferred tax asset inventory.	\$175.00	2.0	\$350.00
Bunn, Greg	Perform trial balance procedures related to new entries added by ResCap.	\$215.00	0.6	\$129.00
Bunn, Greg	Discuss ResCap default servicer advances testing with P. Corey.	\$215.00	0.6	\$129.00
Bunn, Greg	Perform testing related to ResCap default servicer advances.	\$215.00	0.7	\$150.50
Bunn, Greg	Perform ResCap agency loans sales workpaper review.	\$215.00	1.2	\$258.00
Fischer, Leslie	Review ResCap financial statements.	\$265.00	1.2	\$318.00
Florence, LaKeisha	Perform review of ResCap financial statements.	\$290.00	0.5	\$145.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
03/04/2013				
Florence, LaKeisha	Meet with T. Robinson, B. Stevenson, D. Reade, and D. Medway to compile comments on the ResCap draft financial statements.	\$290.00	2.5	\$725.00
Florence, LaKeisha	Perform review of ResCap financial statements.	\$290.00	0.5	\$145.00
Florence, LaKeisha	Determine audit procedures testing of operating expenses.	\$290.00	3.8	\$1,102.00
Florence, LaKeisha	Perform audit procedures for mortgage securitization transactions.	\$290.00	1.0	\$290.00
Goff, Rick	Format ResCap trial balance for audit testing.	\$175.00	2.1	\$367.50
Goff, Rick	Review ResCap trial balance mapping procedures.	\$175.00	1.6	\$280.00
Goff, Rick	Document ResCap trial balance mapping procedures.	\$175.00	1.4	\$245.00
Han, Jiefu	Perform audit procedures for ResCap mortgage operating expenses.	\$175.00	1.2	\$210.00
Han, Jiefu	Perform audit procedures for ResCap mortgage expense testing.	\$175.00	1.2	\$210.00
Kozlowski, Terri	Perform testing of ResCap income tax footnote disclosures.	\$290.00	0.6	\$174.00
Lang, Nick	Review ResCap application control testing.	\$215.00	1.5	\$322.50
Mallak, Ashley	Perform audit procedures related to income tax expense at ResCap.	\$215.00	4.8	\$1,032.00
Mallak, Ashley	Document audit procedures related to income tax expense at ResCap.	\$215.00	3.9	\$838.50
Medway, David	Review ResCap draft financial statements.	\$215.00	3.7	\$795.50
Medway, David	Evaluate the disclosures in the ResCap draft financial statements.	\$215.00	1.7	\$365.50
Medway, David	Meet with T. Robinson, B. Stevenson, D. Reade, and L. Florence to compile comments on the ResCap draft financial statements.	\$215.00	2.5	\$537.50
Medway, David	Review ResCap draft financial statements.	\$215.00	2.2	\$473.00
Mondalek, Suzanne	Document testing of ResCap trading securities balance.	\$175.00	0.9	\$157.50
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	1.6	\$280.00
Nealon, Matt	Perform loans held for sale substantive testing.	\$175.00	2.8	\$490.00
Nealon, Matt	Perform valuation testing for ResCap loans held for sale.	\$175.00	2.7	\$472.50
Nealon, Matt	Perform testing for ResCap GNMA loans held for sale.	\$175.00	2.9	\$507.50
Pytleski, Michele	Review selections for default servicer advance testing.	\$175.00	3.4	\$595.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, L. Florence, and D. Medway to compile comments on the ResCap draft financial statements.	\$290.00	2.5	\$725.00
Reade, Dave	Read draft ResCap financial statements.	\$290.00	1.6	\$464.00
Reade, Dave	Evaluate ResCap footnote disclosures.	\$290.00	3.9	\$1,131.00
Reade, Dave	Compile comments on financial statements.	\$290.00	1.3	\$377.00
Reade, Dave	Review representation and warranty substantive testing.	\$290.00	1.1	\$319.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/04/2013

Reade, Dave	Draft agenda for meeting with B. Westman and J. Horner.	\$290.00	0.4	\$116.00
Robinson, Thomas	Meet with B. Stevenson, D. Reade, L. Florence and D. Medway to compile comments on the ResCap draft financial statements.	\$365.00	2.5	\$912.50
Robinson, Thomas	Review draft ResCap financial statements.	\$365.00	1.6	\$584.00
Scudder, Jon	Review of the 2012 financial statements.	\$215.00	2.9	\$623.50
Scudder, Jon	Prepare audit documentation relating to loans held for sale.	\$215.00	3.0	\$645.00
Stevenson, Brad	Meet with T. Robinson, D. Reade, L. Florence and D. Medway to compile comments on the ResCap draft financial statements.	\$365.00	2.5	\$912.50
Wang, Lulu	Calculate sample size for testing invoice based expenses.	\$175.00	2.5	\$437.50

03/05/2013

Bayer, Ryan	Review ResCap tax expense substantive testing workpapers.	\$290.00	1.2	\$348.00
Beaver, Andrew	Complete documentation of income tax control testing.	\$175.00	4.2	\$735.00
Bunn, Greg	Perform audit procedures related to new trial balance entries added by ResCap.	\$215.00	3.2	\$688.00
Bunn, Greg	Perform review of ResCap loan securitizations controls.	\$215.00	4.4	\$946.00
Bunn, Greg	Perform audit procedures on ResCap securitizations footnote.	\$215.00	2.7	\$580.50
Florence, LaKeisha	Conference call with T. Robinson, D. Reade, and B. Westman to discuss the status of the ResCap audit.	\$290.00	0.6	\$174.00
Florence, LaKeisha	Meet with D. Reade and D. Medway to discuss ResCap audit summary responsibilities.	\$290.00	0.7	\$203.00
Green, Erin	Review ResCap financial statement disclosures.	\$290.00	0.9	\$261.00
Green, Erin	Review testing of ResCap unsecured debt.	\$290.00	0.6	\$174.00
Han, Jiefu	Perform audit procedures for ResCap mortgage operating expenses.	\$175.00	1.7	\$297.50
Han, Jiefu	Perform journal entry procedures for the ResCap audit.	\$175.00	1.3	\$227.50
Han, Jiefu	Document audit procedures for ResCap mortgage expense testing.	\$175.00	1.8	\$315.00
Han, Jiefu	Document audit procedures for ResCap operating expense testing.	\$175.00	1.4	\$245.00
Kozlowski, Terri	Perform substantive audit testing of ResCap income tax balances.	\$290.00	0.4	\$116.00
Lang, Nick	Review ResCap application control testing workpapers.	\$215.00	2.2	\$473.00
Mallak, Ashley	Document audit procedures related to income tax expense at ResCap.	\$215.00	4.1	\$881.50
Medway, David	Test ResCap servicing revenue.	\$215.00	2.6	\$559.00
Medway, David	Meet with D. Reade and L. Florence to discuss ResCap audit summary responsibilities.	\$215.00	0.7	\$150.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/05/2013

Medway, David	Review the status of the ResCap 2012 financial statement audit.	\$215.00	3.9	\$838.50
Medway, David	Review documentation of the results of the ResCap audit procedures.	\$215.00	1.2	\$258.00
Moss, Morgan	Document audit testing of ResCap cash balances.	\$175.00	3.7	\$647.50
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	2.5	\$437.50
Nealon, Matt	Perform loans held for sale testing.	\$175.00	2.9	\$507.50
Pytleski, Michele	Document financial reporting audit procedures.	\$175.00	3.5	\$612.50
Pytleski, Michele	Perform testing of securitizations disclosures in the financial statements.	\$175.00	4.0	\$700.00
Reade, Dave	Call with T. Robinson, L. Florence and B . Westman to discuss the status of the ResCap audit.	\$290.00	0.6	\$174.00
Reade, Dave	Review mortgage servicing rights substantive workpapers.	\$290.00	0.9	\$261.00
Reade, Dave	Read draft ResCap financial statements.	\$290.00	0.3	\$87.00
Reade, Dave	Meet with D. Medway and L. Florence to discuss ResCap audit summary responsibilities.	\$290.00	0.7	\$203.00
Reade, Dave	Prepare ResCap audit summary workpapers.	\$290.00	1.1	\$319.00
Reade, Dave	Perform audit procedures on debtor bankruptcy claims.	\$290.00	0.3	\$87.00
Robinson, Thomas	Call with D. Reade, L. Florence and B . Westman to discuss the status of the ResCap audit.	\$365.00	0.6	\$219.00
Robinson, Thomas	Review ResCap bankruptcy court filings.	\$365.00	1.5	\$547.50
Scudder, Jon	Prepare audit documentation relating to loans held for sale.	\$215.00	1.0	\$215.00
Wang, Lulu	Perform testing of subsequent disbursements.	\$175.00	3.8	\$665.00
Wang, Lulu	Document testing of subsequent disbursements.	\$175.00	1.2	\$210.00
Zayas, Marilitza	Perform testing procedures for mortgage lending.	\$215.00	0.2	\$43.00
Zayas, Marilitza	Perform testing procedures for mortgage lending internal controls.	\$215.00	0.2	\$43.00

03/06/2013

Baciorowski, Peter	Review workpapers for operating expense testing.	\$265.00	1.1	\$291.50
Bayer, Ryan	Review ResCap tax expense substantive testing workpapers.	\$290.00	0.8	\$232.00
Fischer, Leslie	Review ResCap financial statements.	\$265.00	0.9	\$238.50
Florence, LaKeisha	Meet with D. Reade, D. Medway, B. Westman (ResCap), J. Horner (ResCap), and M. Talarico (FTI Consulting) to discuss planned procedures to test ResCap claims liability.	\$290.00	0.6	\$174.00
Florence, LaKeisha	Meet with D. Reade and D. Medway to discussed planned procedures to test ResCap claims liability.	\$290.00	0.5	\$145.00
Gabrieli, Mike	Perform testing of servicing revenue balances.	\$175.00	2.5	\$437.50
Gabrieli, Mike	Perform testing of MSR balances.	\$175.00	0.4	\$70.00
Goff, Rick	Document ResCap trial balance mapping procedures.	\$175.00	0.9	\$157.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
03/06/2013				
Green, Erin	Review testing of ResCap unsecured debt.	\$290.00	0.4	\$116.00
Han, Jiefu	Perform audit procedures for journal entry activity for ResCap.	\$175.00	1.7	\$297.50
Han, Jiefu	Document audit procedures for ResCap Mortgage operating expense testing.	\$175.00	1.6	\$280.00
Han, Jiefu	Perform ResCap Mortgage operating expense testing.	\$175.00	1.9	\$332.50
Kozlowski, Terri	Perform substantive audit testing of ResCap income tax balances.	\$290.00	1.1	\$319.00
Mallak, Ashley	Determine additional testing selections for ResCap deferred income taxes.	\$215.00	0.8	\$172.00
Mallak, Ashley	Perform audit procedures related to income tax expense at ResCap.	\$215.00	0.9	\$193.50
Mallak, Ashley	Document audit procedures related to income tax expense at ResCap.	\$215.00	1.4	\$301.00
Medway, David	Review ResCap claims testing support.	\$215.00	3.2	\$688.00
Medway, David	Meet with D. Reade and L. Florence to discussed planned procedures to test ResCap claims liability.	\$215.00	0.5	\$107.50
Medway, David	Meet with D. Reade, L. Florence, B. Westman (ResCap), J. Horner (ResCap), and M. Talarico (FTI Consulting) to discuss planned procedures to test ResCap claims liability.	\$215.00	0.6	\$129.00
Medway, David	Prepare ResCap MSR audit documentation.	\$215.00	2.7	\$580.50
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	4.6	\$805.00
Moss, Morgan	Document support for the reconciliation testing.	\$175.00	3.0	\$525.00
Nealon, Matt	Perform loans held for sale testing.	\$175.00	2.2	\$385.00
Nealon, Matt	Perform valuation testing for ResCap loans held for sale.	\$175.00	2.8	\$490.00
Nealon, Matt	Perform testing for ResCap GNMA loans held for sale.	\$175.00	1.7	\$297.50
Pytleski, Michele	Perform testing of on-balance sheet securitizations.	\$175.00	2.9	\$507.50
Pytleski, Michele	Document testing of on-balance sheet securitizations.	\$175.00	1.6	\$280.00
Pytleski, Michele	Perform testing of securitizations.	\$175.00	2.7	\$472.50
Pytleski, Michele	Document testing of securitizations.	\$175.00	1.3	\$227.50
Reade, Dave	Meet with L. Florence, D. Medway, B. Westman (ResCap), J. Horner (ResCap) and M. Talarico (FTI Consulting) to discuss planned procedures to test ResCap claims liability.	\$290.00	0.6	\$174.00
Reade, Dave	Perform audit procedures on ResCap financial statement footnotes.	\$290.00	1.2	\$348.00
Reade, Dave	Meet with L. Florence and D. Medway to discuss planned procedures to test ResCap claims liability.	\$290.00	0.5	\$145.00
Reade, Dave	Review mortgage servicing rights substantive workpapers.	\$290.00	1.2	\$348.00
Reade, Dave	Audit FNMA representation and warranty settlement.	\$290.00	0.4	\$116.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/06/2013

Schaefer, Christine	Perform analysis of information for testing of deferred tax asset balances.	\$215.00	2.1	\$451.50
Wang, Lulu	Perform testing of other expenses.	\$175.00	3.5	\$612.50

03/07/2013

Bayer, Ryan	Review ResCap tax expense substantive testing workpapers.	\$290.00	0.5	\$145.00
Beaver, Andrew	Complete documentation of income tax control testing.	\$175.00	1.0	\$175.00
Bunn, Greg	Perform review of ResCap loan securitizations controls.	\$215.00	2.6	\$559.00
Bunn, Greg	Document testing of ResCap loan securitizations substantive audit procedures.	\$215.00	2.2	\$473.00
Bunn, Greg	Document testing of ResCap servicer advance substantive audit procedures.	\$215.00	2.7	\$580.50
Bunn, Greg	Document testing of ResCap loan securitizations substantive audit procedures.	\$215.00	4.3	\$924.50
Florence, LaKeisha	Review substantive audit workpapers for testing other liabilities.	\$290.00	2.0	\$580.00
Florence, LaKeisha	Audit the variable interest entity footnote disclosures included in the ResCap 2012 financial statements.	\$290.00	1.5	\$435.00
Han, Jiefu	Perform audit procedures for ResCap operating expense selections.	\$175.00	1.2	\$210.00
Kozlowski, Terri	Perform substantive audit testing of ResCap income tax balances.	\$290.00	1.0	\$290.00
Mallak, Ashley	Perform audit procedures related to income tax expense at ResCap.	\$215.00	4.1	\$881.50
Mallak, Ashley	Document audit procedures related to income tax expense at ResCap.	\$215.00	3.2	\$688.00
Medway, David	Test ResCap claims liability.	\$215.00	2.1	\$451.50
Medway, David	Prepare ResCap MSR testing workpapers.	\$215.00	3.2	\$688.00
Medway, David	Prepare ResCap MSR internal control testing workpapers.	\$215.00	1.9	\$408.50
Medway, David	Prepare ResCap servicing activities footnote tie out procedures.	\$215.00	0.7	\$150.50
Moss, Morgan	Continue to document support for the reconciliation testing.	\$175.00	4.0	\$700.00
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	3.1	\$542.50
Moss, Morgan	Document support for the reconciliation testing.	\$175.00	1.5	\$262.50
Nealon, Matt	Perform loans held for sale testing.	\$175.00	2.7	\$472.50
Nealon, Matt	Perform valuation testing for ResCap loans held for sale.	\$175.00	2.9	\$507.50
Nealon, Matt	Perform testing for ResCap GNMA loans held for sale.	\$175.00	1.8	\$315.00
Pytleski, Michele	Perform testing of on-balance sheet securitizations disclosures.	\$175.00	4.9	\$857.50
Pytleski, Michele	Document testing of on-balance sheet securitizations disclosures.	\$175.00	1.5	\$262.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/07/2013

Pytleski, Michele	Meet with D. Reade and J. Scudder to discuss auditing of the ResCap variable interest entity footnote.	\$175.00	0.8	\$140.00
Pytleski, Michele	Document testing of securitizations.	\$175.00	0.2	\$35.00
Reade, Dave	Review representation and warranty substantive testing.	\$290.00	1.3	\$377.00
Reade, Dave	Draft agenda for meeting with B. Westman and J. Horner.	\$290.00	0.4	\$116.00
Reade, Dave	Meet with J. Scudder and M. Pytleski to discuss auditing of the ResCap variable interest entity footnote.	\$290.00	0.8	\$232.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	1.3	\$377.00
Reade, Dave	Prepare financial statement opinion.	\$290.00	1.6	\$464.00
Robinson, Thomas	Review draft of ResCap audit opinion.	\$365.00	2.1	\$766.50
Schaefer, Christine	Perform analysis of information for testing of deferred tax asset balances.	\$215.00	2.8	\$602.00
Scudder, Jon	Meet with D. Reade, J. Scudder and M. Pytleski to discuss auditing of the ResCap variable interest entity footnote.	\$215.00	0.8	\$172.00
Wang, Lulu	Perform testing of other expenses.	\$175.00	2.5	\$437.50
Zayas, Marilitza	Perform mortgage receivables controls testing for ResCap.	\$215.00	3.4	\$731.00

03/08/2013

Baker, Todd	Review financial statements comments.	\$365.00	1.1	\$401.50
Bayer, Ryan	Review ResCap tax expense substantive testing workpapers.	\$290.00	4.3	\$1,247.00
Bunn, Greg	Perform audit procedures on ResCap securitizations footnote disclosures.	\$215.00	1.4	\$301.00
Fischer, Leslie	Update documentation for testing closing journal entries.	\$265.00	0.5	\$132.50
Florence, LaKeisha	Review the variable interest entity footnote disclosures included in the ResCap 2012 financial statements.	\$290.00	1.7	\$493.00
Florence, LaKeisha	Determine testing approach for audit of bankruptcy claims received by ResCap.	\$290.00	1.0	\$290.00
Florence, LaKeisha	Conference call with D. Reade, C. Dondzila, J. Horner, and B. Westman to discuss the status of the ResCap audit.	\$290.00	0.4	\$116.00
Florence, LaKeisha	Conference with T. Robinson and D. Medway to discuss audit approach for ResCap bankruptcy claims.	\$290.00	0.8	\$232.00
Funke, David	Create worksheet for testing ResCap 2012 cash flows.	\$175.00	3.7	\$647.50
Kozlowski, Terri	Perform substantive audit testing of ResCap income tax balances.	\$290.00	0.2	\$58.00
Medway, David	Test ResCap servicing activities disclosure.	\$215.00	1.2	\$258.00
Medway, David	Call with T. Robinson and L. Florence to discuss audit approach for ResCap bankruptcy claims.	\$215.00	0.8	\$172.00
Medway, David	Test liability related to claims received through ResCap bankruptcy.	\$215.00	3.3	\$709.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/08/2013

Medway, David	Document testing liability related to claims received through ResCap bankruptcy.	\$215.00	1.1	\$236.50
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	4.3	\$752.50
Moss, Morgan	Document the cutoff testing for ResCap cash balances.	\$175.00	3.5	\$612.50
Nealon, Matt	Perform valuation testing for ResCap loans held for sale.	\$175.00	2.9	\$507.50
Nealon, Matt	Perform loans held for sale testing.	\$175.00	2.4	\$420.00
Nealon, Matt	Perform testing for ResCap GNMA loans held for sale.	\$175.00	2.2	\$385.00
Pytleski, Michele	Perform testing of ResCap securitizations footnote disclosures.	\$175.00	4.6	\$805.00
Pytleski, Michele	Document testing of ResCap securitizations footnote disclosures.	\$175.00	4.4	\$770.00
Reade, Dave	Complete ResCap audit summary documentation.	\$290.00	2.2	\$638.00
Reade, Dave	Call with L. Florence, C. Dondzila, J. Horner and B . Westman to discuss the status of the ResCap audit.	\$290.00	0.4	\$116.00
Reade, Dave	Review representation and warranty substantive testing.	\$290.00	2.6	\$754.00
Reade, Dave	Review mortgage servicing rights substantive workpapers.	\$290.00	0.8	\$232.00
Robinson, Thomas	Call with L. Florence and D. Medway to discuss audit approach for ResCap bankruptcy claims.	\$365.00	0.8	\$292.00
Robinson, Thomas	Review the draft ResCap audit opinion.	\$365.00	0.5	\$182.50
Schaefer, Christine	Perform analysis of information for testing of deferred tax asset balances.	\$215.00	3.6	\$774.00
Scudder, Jon	Prepare audit documentation relating to the ResCap financial statement disclosures.	\$215.00	3.1	\$666.50
Stevenson, Brad	Call with D. Reade, L. Florence, C. Dondzila, J. Horner and B . Westman to discuss the status of the ResCap audit.	\$365.00	0.4	\$146.00
Wang, Lulu	Perform testing of other expenses.	\$175.00	4.2	\$735.00
Zayas, Marilitza	Perform mortgage lending substantive testing.	\$215.00	4.0	\$860.00

03/09/2013

Bayer, Ryan	Review ResCap tax expense substantive testing workpapers.	\$290.00	0.7	\$203.00
Mallak, Ashley	Document audit procedures related to deferred income tax balances at ResCap.	\$215.00	2.7	\$580.50
Medway, David	Test ResCap claims liabilities.	\$215.00	3.4	\$731.00
Medway, David	Test ResCap MSR disclosure.	\$215.00	0.7	\$150.50
Medway, David	Prepare audit summary documentation.	\$215.00	2.4	\$516.00
Reade, Dave	Review representation and warranty substantive testing.	\$290.00	0.7	\$203.00
Reade, Dave	Prepare audit summary documentation.	\$290.00	0.3	\$87.00
Scudder, Jon	Review documentation relating to loans held for sale controls testing.	\$215.00	2.7	\$580.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
03/09/2013				
Scudder, Jon	Document audit procedures relating to loans held for sale control testing.	\$215.00	3.5	\$752.50
Scudder, Jon	Review audit documentation relating to loans held for sale.	\$215.00	2.1	\$451.50
Wang, Lulu	Perform subsequent disbursement testing.	\$175.00	1.0	\$175.00
03/10/2013				
Medway, David	Test ResCap claims liability.	\$215.00	1.8	\$387.00
Reade, Dave	Review mortgage servicing rights summary memorandum.	\$290.00	3.0	\$870.00
Reade, Dave	Review mortgage servicing rights substantive procedures.	\$290.00	0.5	\$145.00
Robinson, Thomas	Review draft audit plan for auditing ResCap bankruptcy claims.	\$365.00	1.7	\$620.50
03/11/2013				
Bayer, Ryan	Review ResCap tax expense substantive testing workpapers.	\$290.00	1.2	\$348.00
Donatelli, Lauren	Document representation and warranty internal controls testing.	\$175.00	1.3	\$227.50
Donatelli, Lauren	Test representation and warranty internal controls.	\$175.00	1.3	\$227.50
Florence, LaKeisha	Prepare for conference call to discuss auditing of ResCap claims.	\$290.00	0.2	\$58.00
Florence, LaKeisha	Conference call with T. Robinson and D. Medway to discuss control reliance approach to auditing ResCap claims.	\$290.00	1.1	\$319.00
Florence, LaKeisha	Conference call with T. Robinson, D. Sunderland, and D. Medway to discuss auditing of ResCap claims.	\$290.00	0.5	\$145.00
Florence, LaKeisha	Review substantive audit workpapers for testing securitization transactions.	\$290.00	0.2	\$58.00
Florence, LaKeisha	Review substantive audit workpapers for testing securitization transactions.	\$290.00	0.5	\$145.00
Florence, LaKeisha	Review ResCap variable interest entities footnote testing procedures.	\$290.00	1.4	\$406.00
Funke, David	Test the ResCap cash flow statement.	\$175.00	3.1	\$542.50
Gabrieli, Mike	Prepare ResCap audit summary documentation.	\$175.00	3.3	\$577.50
Gabrieli, Mike	Prepare ResCap master model audit programs.	\$175.00	2.8	\$490.00
Green, Erin	Review audit testing of secured debt.	\$290.00	0.4	\$116.00
Han, Jiefu	Review audit procedures performed on ResCap operating expense testing.	\$175.00	1.1	\$192.50
Mallak, Ashley	Perform audit procedures related to deferred income tax balances at ResCap.	\$215.00	3.8	\$817.00
Mallak, Ashley	Document audit procedures related to deferred income tax balances at ResCap.	\$215.00	2.9	\$623.50
Mallak, Ashley	Prepare ResCap income taxes summary memo.	\$215.00	1.0	\$215.00
Mallak, Ashley	Prepare audit documentation related to uncertain tax positions at ResCap.	\$215.00	1.4	\$301.00
Medway, David	Document testing of ResCap claims liability.	\$215.00	0.7	\$150.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
03/11/2013				
Medway, David	Conference call with T. Robinson, D. Sunderland, and L. Florence to discuss auditing of ResCap claims.	\$215.00	0.5	\$107.50
Medway, David	Conference call with T. Robinson and L. Florence to discuss control reliance approach to auditing ResCap claims.	\$215.00	1.1	\$236.50
Medway, David	Test ResCap claims liability.	\$215.00	4.6	\$989.00
Medway, David	Test ResCap servicing activities footnote.	\$215.00	3.2	\$688.00
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	1.2	\$210.00
Moss, Morgan	Review support for the reconciliation testing for ResCap.	\$175.00	3.6	\$630.00
Moss, Morgan	Review support for the cutoff testing for the cash audit.	\$175.00	4.4	\$770.00
Nealon, Matt	Perform control testing for ResCap loans held for sale.	\$175.00	2.9	\$507.50
Nealon, Matt	Perform testing for ResCap GNMA loans held for sale.	\$175.00	2.8	\$490.00
Nealon, Matt	Perform valuation testing for ResCap loans held for sale.	\$175.00	3.3	\$577.50
Nealon, Matt	Prepare ResCap MSR peer comparison.	\$175.00	3.1	\$542.50
Pangrazzi, Michael	Audit ResCap fair value footnote and related disclosures.	\$215.00	2.7	\$580.50
Pytleski, Michele	Perform testing of ResCap securitizations footnote disclosures.	\$175.00	3.9	\$682.50
Pytleski, Michele	Document testing of ResCap securitizations footnote disclosures.	\$175.00	4.2	\$735.00
Reade, Dave	Review loans held-for-sale workpapers.	\$290.00	1.8	\$522.00
Reade, Dave	Review representation and warranty substantive testing.	\$290.00	1.1	\$319.00
Reade, Dave	Review mortgage servicing rights substantive workpapers.	\$290.00	2.3	\$667.00
Reade, Dave	Audit deferred taxes for ResCap held-for-sale assets.	\$290.00	0.3	\$87.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	1.9	\$551.00
Reade, Dave	Prepare ResCap planning documentation.	\$290.00	0.4	\$116.00
Robinson, Thomas	Call with D. Sunderland, L. Florence and D. Medway to discuss auditing of ResCap claims.	\$365.00	0.5	\$182.50
Robinson, Thomas	Call with L. Florence and D. Medway to discuss control reliance approach to auditing ResCap claims.	\$365.00	1.1	\$401.50
Schaefer, Christine	Perform analysis of information for testing of deferred tax asset balances.	\$215.00	2.7	\$580.50
Scudder, Jon	Review audit documentation relating to loans held for sale.	\$215.00	2.1	\$451.50
Scudder, Jon	Prepare audit documentation relating to representation and warranty reserve testing procedures.	\$215.00	3.9	\$838.50
Wang, Lulu	Perform testing of other liabilities balance.	\$175.00	3.7	\$647.50
Wang, Lulu	Document testing of other liabilities balance.	\$175.00	1.1	\$192.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
03/12/2013				
Baciorowski, Peter	Review workpapers for 12/31/2012 operating expense testing.	\$265.00	2.1	\$556.50
Baciorowski, Peter	Review workpapers for 10/31/2012 operating expense testing.	\$265.00	1.8	\$477.00
Bayer, Ryan	Review ResCap tax expense substantive testing workpapers.	\$290.00	1.7	\$493.00
Beaver, Andrew	Audit the amounts disclosed in the ResCap tax footnote.	\$175.00	1.2	\$210.00
Brown, David	Discuss with E. Wang the change of the derivative related income from 5/13 to 12/31.	\$175.00	0.3	\$52.50
Donatelli, Lauren	Test representation and warranty internal controls.	\$175.00	2.7	\$472.50
Florence, LaKeisha	Review ResCap audit working papers for operating expense testing.	\$290.00	1.0	\$290.00
Funke, David	Test the ResCap cash flow statement.	\$175.00	2.3	\$402.50
Gabrieli, Mike	Prepare ResCap audit summary documentation.	\$175.00	2.7	\$472.50
Gabrieli, Mike	Prepare ResCap master model audit programs.	\$175.00	2.4	\$420.00
Green, Erin	Review audit testing of secured debt.	\$290.00	0.4	\$116.00
Lang, Nick	Prepare information technology control testing workpapers.	\$215.00	1.3	\$279.50
Lang, Nick	Review ResCap audit file workpapers.	\$215.00	0.7	\$150.50
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	3.3	\$577.50
Mallak, Ashley	Document audit procedures related to income tax expense at ResCap.	\$215.00	2.8	\$602.00
Mallak, Ashley	Prepare income tax valuation allowance workpaper.	\$215.00	0.2	\$43.00
Mallak, Ashley	Prepare ResCap income tax summary memo.	\$215.00	1.4	\$301.00
Medway, David	Test ResCap liabilities subject to compromise.	\$215.00	3.1	\$666.50
Medway, David	Test ResCap reorganization items.	\$215.00	2.9	\$623.50
Medway, David	Prepare ResCap MSR testing documents.	\$215.00	2.1	\$451.50
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	4.5	\$787.50
Moss, Morgan	Document audit testing of ResCap cash balances.	\$175.00	3.9	\$682.50
Nealon, Matt	Perform valuation testing for ResCap loans held for sale.	\$175.00	3.1	\$542.50
Nealon, Matt	Perform testing for ResCap GNMA loans held for sale.	\$175.00	3.3	\$577.50
Nealon, Matt	Document valuation testing for ResCap loans held for sale.	\$175.00	3.6	\$630.00
Pytleski, Michele	Perform testing of on-balance sheet securitizations disclosures.	\$175.00	1.0	\$175.00
Pytleski, Michele	Perform testing of ResCap securitizations footnote disclosures.	\$175.00	3.8	\$665.00
Pytleski, Michele	Document testing of ResCap securitizations footnote disclosures.	\$175.00	3.2	\$560.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	0.6	\$174.00
Reade, Dave	Audit ResCap's litigation accrual.	\$290.00	2.2	\$638.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/12/2013

Reade, Dave	Meet with L. Wang and J. Scudder to discuss other liabilities balances testing procedures.	\$290.00	0.3	\$87.00
Reade, Dave	Review loans held-for-sale workpapers.	\$290.00	1.1	\$319.00
Reade, Dave	Audit other liabilities balances.	\$290.00	0.3	\$87.00
Schaefer, Christine	Perform analysis of information for testing of deferred tax asset balances.	\$215.00	1.6	\$344.00
Scudder, Jon	Review audit testing documentation relating to loans held for sale.	\$215.00	1.9	\$408.50
Scudder, Jon	Meet with L. Wang and D. Reade to discuss other liabilities balance testing procedures.	\$215.00	0.3	\$64.50
Wang, Ellen	Discuss the change of the derivative related income from 5/13 to 12/31 with D. Brown.	\$215.00	0.3	\$64.50
Wang, Lulu	Perform testing of other liabilities balance.	\$175.00	3.2	\$560.00
Wang, Lulu	Meet with D. Reade and J. Scudder to discuss other liabilities balance testing procedures.	\$175.00	0.3	\$52.50

03/13/2013

Baker, Todd	Review ResCap net operating loss testing.	\$365.00	0.6	\$219.00
Bayer, Ryan	Review ResCap tax expense substantive testing workpapers.	\$290.00	1.6	\$464.00
Beaver, Andrew	Audit the amounts disclosed in the ResCap tax footnote.	\$175.00	1.0	\$175.00
Donatelli, Lauren	Test representation and warranty internal controls.	\$175.00	1.3	\$227.50
Florence, LaKeisha	Review ResCap audit working papers for operating expense testing.	\$290.00	1.8	\$522.00
Florence, LaKeisha	Review ResCap audit working papers for pension liability testing.	\$290.00	1.2	\$348.00
Florence, LaKeisha	Review ResCap's pension footnote disclosure.	\$290.00	0.5	\$145.00
Funke, David	Document the risk of material misstatement considerations to be used in performing ResCap cash flow audit procedures.	\$175.00	2.4	\$420.00
Gabrieli, Mike	Review investor information on demand and MI testing.	\$175.00	1.9	\$332.50
Gabrieli, Mike	Finalize the risk of material misstatement and control changes for ResCap.	\$175.00	2.3	\$402.50
Harrison, Brian	Review operating expense testing workpapers.	\$175.00	3.0	\$525.00
Kozlowski, Terri	Review testing of income taxes.	\$290.00	0.2	\$58.00
Lang, Nick	Prepare information technology control testing workpapers.	\$215.00	1.2	\$258.00
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	3.7	\$647.50
Mallak, Ashley	Prepare documentation related to deferred income taxes at ResCap.	\$215.00	3.7	\$795.50
Medway, David	Test ResCap liabilities subject to compromise.	\$215.00	2.5	\$537.50
Medway, David	Test ResCap reorganization items.	\$215.00	1.9	\$408.50
Medway, David	Test ResCap claims liability.	\$215.00	3.2	\$688.00
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	0.8	\$140.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/13/2013

Nealon, Matt	Perform tie out of ResCap footnote non-performing assets.	\$175.00	2.8	\$490.00
Nealon, Matt	Perform tie out of ResCap footnote reorganization items.	\$175.00	2.7	\$472.50
Nealon, Matt	Perform tie out of ResCap footnote loans held for sale.	\$175.00	2.1	\$367.50
Nealon, Matt	Perform tie out of ResCap footnote finance receivables and loans.	\$175.00	1.8	\$315.00
Nealon, Matt	Perform tie out of ResCap footnote discontinued operations and assets and liabilities held-for-sale.	\$175.00	1.6	\$280.00
Pangrazzi, Michael	Audit ResCap fair value footnote and related disclosures.	\$215.00	0.8	\$172.00
Pytleski, Michele	Testing servicer advance footnote disclosures.	\$175.00	3.9	\$682.50
Pytleski, Michele	Documenting testing of servicer advance footnote disclosures.	\$175.00	1.8	\$315.00
Reade, Dave	Review representation and warranty substantive testing.	\$290.00	0.4	\$116.00
Reade, Dave	Prepare ResCap' s litigation summary memorandum.	\$290.00	2.7	\$783.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	0.3	\$87.00
Scudder, Jon	Perform audit testing of the representation and warrant reserve.	\$215.00	2.5	\$537.50
Scudder, Jon	Prepare audit documentation relating to representation and warrant reserve testing.	\$215.00	3.6	\$774.00
Scudder, Jon	Review audit documentation relating to representation and warrant reserve testing.	\$215.00	2.9	\$623.50
Wang, Lulu	Document testing of other liabilities balance.	\$175.00	3.5	\$612.50

03/14/2013

Bayer, Ryan	Review ResCap tax expense substantive testing workpapers.	\$290.00	1.8	\$522.00
Beaver, Andrew	Audit the amounts disclosed in the ResCap tax footnote.	\$175.00	3.9	\$682.50
Donatelli, Lauren	Test representation and warranty internal controls.	\$175.00	3.3	\$577.50
Donatelli, Lauren	Document representation and warranty internal controls testing.	\$175.00	2.7	\$472.50
Donatelli, Lauren	Perform representation and warranty footnote testing procedures.	\$175.00	4.3	\$752.50
Han, Jiefu	Perform procedures to test ResCap journal entry details.	\$175.00	1.4	\$245.00
Harrison, Brian	Review ResCap equity roll forward testing.	\$175.00	1.2	\$210.00
Harrison, Brian	Perform testing of ResCap statement of comprehensive income.	\$175.00	1.0	\$175.00
Harrison, Brian	Perform testing of statement of changes in equity.	\$175.00	2.8	\$490.00
Kozlowski, Terri	Review testing of income taxes.	\$290.00	0.6	\$174.00
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	3.6	\$630.00
Mallak, Ashley	Prepare ResCap income tax expense testing documentation.	\$215.00	2.6	\$559.00
Medway, David	Test ResCap servicing activities disclosure.	\$215.00	2.7	\$580.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/14/2013

Medway, David	Test ResCap liabilities subject to compromise.	\$215.00	2.8	\$602.00
Medway, David	Test ResCap reorganization items.	\$215.00	1.9	\$408.50
Medway, David	Test ResCap MSR asset.	\$215.00	2.3	\$494.50
Moss, Morgan	Document audit testing of ResCap cash balances.	\$175.00	2.6	\$455.00
Moss, Morgan	Review ResCap control testing.	\$175.00	0.4	\$70.00
Nealon, Matt	Perform tie out of ResCap footnote finance receivables and loans.	\$175.00	2.8	\$490.00
Nealon, Matt	Perform tie out of ResCap footnote non-performing assets.	\$175.00	2.7	\$472.50
Nealon, Matt	Perform tie out of ResCap footnote reorganization items.	\$175.00	2.6	\$455.00
Nealon, Matt	Perform tie out of ResCap footnote discontinued operations and assets and liabilities held-for-sale.	\$175.00	2.4	\$420.00
Nealon, Matt	Perform tie out of ResCap footnote loans held for sale.	\$175.00	1.6	\$280.00
Pangrazzi, Michael	Test the ResCap other assets balances.	\$215.00	0.4	\$86.00
Pytleski, Michele	Testing of ResCap footnote disclosures.	\$175.00	3.5	\$612.50
Pytleski, Michele	Document testing of ResCap footnote disclosures.	\$175.00	3.9	\$682.50
Pytleski, Michele	Continuing to test ResCap footnote disclosures.	\$175.00	2.6	\$455.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	2.2	\$638.00
Reade, Dave	Prepare mortgage servicing rights substantive workpapers.	\$290.00	0.7	\$203.00
Schaefer, Christine	Analyze footnote support for disclosures related to foreign tax balances.	\$215.00	1.3	\$279.50
Scudder, Jon	Document audit procedures relating to representation and warranty reserves testing.	\$215.00	2.1	\$451.50
Scudder, Jon	Perform audit testing of the representation and warrant reserve.	\$215.00	2.9	\$623.50
Scudder, Jon	Document audit procedures relating to representation and warranty reserves testing.	\$215.00	4.1	\$881.50

03/15/2013

Bayer, Ryan	Review ResCap tax expense substantive testing workpapers.	\$290.00	2.3	\$667.00
Beaver, Andrew	Audit the amounts disclosed in the ResCap tax footnote.	\$175.00	3.7	\$647.50
Beaver, Andrew	Audit the amounts disclosed in the ResCap tax footnote.	\$175.00	3.1	\$542.50
Harrison, Brian	Review ResCap leadsheet tie-out procedures.	\$175.00	2.0	\$350.00
Harrison, Brian	Perform operating expense testing for ResCap.	\$175.00	4.0	\$700.00
Harrison, Brian	Continue to perform operating expense testing for ResCap.	\$175.00	3.5	\$612.50
Kozlowski, Terri	Review testing of income taxes.	\$290.00	1.1	\$319.00
Lynch, Bryan	Perform audit procedures related to secured debt.	\$175.00	3.1	\$542.50
Mallak, Ashley	Perform audit procedures related to income tax expense at ResCap.	\$215.00	0.7	\$150.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/15/2013

Medway, David	Review ResCap draft financial statements.	\$215.00	4.1	\$881.50
Medway, David	Evaluate the disclosures in the draft financial statements.	\$215.00	2.3	\$494.50
Moss, Morgan	Perform testing of internal control.	\$175.00	4.1	\$717.50
Nealon, Matt	Perform tie out of ResCap footnote finance receivables and loans.	\$175.00	2.7	\$472.50
Nealon, Matt	Perform tie out of ResCap footnote loans held for sale.	\$175.00	2.3	\$402.50
Nealon, Matt	Continue to perform tie out of ResCap footnote discontinued operations and assets and liabilities held-for-sale.	\$175.00	1.5	\$262.50
Nealon, Matt	Continue to perform tie out of ResCap footnote non-performing assets.	\$175.00	1.4	\$245.00
Nealon, Matt	Continue to perform tie out of ResCap footnote reorganization items.	\$175.00	1.1	\$192.50
Reade, Dave	Review mortgage servicing rights substantive workpapers.	\$290.00	0.7	\$203.00
Reade, Dave	Review loans held for-sale internal control testing.	\$290.00	0.4	\$116.00
Reade, Dave	Develop loans held-for-sale audit plan.	\$290.00	1.2	\$348.00
Reade, Dave	Call with T. Robinson, L. Florence and B. Westman to discuss the status of the ResCap audit.	\$290.00	0.5	\$145.00
Reade, Dave	Meet with T. Robinson to review detailed status of ResCap substantive audit procedures.	\$290.00	1.1	\$319.00
Reade, Dave	Draft memorandum summarizing ResCap financial statement opinion guidance.	\$290.00	1.3	\$377.00
Reade, Dave	Audit liabilities subject to compromise.	\$290.00	0.8	\$232.00
Robinson, Thomas	Call with D. Reade, L. Florence and B. Westman to discuss the status of the ResCap audit.	\$365.00	0.5	\$182.50
Robinson, Thomas	Meet with D. Reade to review detailed status of ResCap substantive audit procedures.	\$365.00	1.1	\$401.50
Scudder, Jon	Prepare audit documentation relating to litigation and contingencies testing.	\$215.00	2.7	\$580.50
Soehnel, Reed	Perform testing of ResCap financial statement footnote disclosures.	\$175.00	3.2	\$560.00
Wang, Lulu	Perform testing of other liabilities balance.	\$175.00	2.3	\$402.50

03/16/2013

Harrison, Brian	Perform operating expense testing for ResCap.	\$175.00	2.9	\$507.50
Harrison, Brian	Document operating expense testing for ResCap.	\$175.00	2.1	\$367.50
Mallak, Ashley	Prepare ResCap income tax summary memo.	\$215.00	0.3	\$64.50
Nealon, Matt	Continue to perform tie out of ResCap footnote finance receivables and loans.	\$175.00	2.4	\$420.00
Nealon, Matt	Continue to perform tie out of ResCap footnote reorganization items.	\$175.00	1.0	\$175.00
Nealon, Matt	Continue to perform tie out of ResCap footnote discontinued operations and assets and liabilities held-for-sale.	\$175.00	0.9	\$157.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
03/16/2013				
Nealon, Matt	Continue to perform tie out of ResCap footnote non-performing assets.	\$175.00	0.7	\$122.50
Reade, Dave	Prepare audit summary documentation.	\$290.00	0.6	\$174.00
Reade, Dave	Review ResCap financial statement disclosures.	\$290.00	4.1	\$1,189.00
Robinson, Thomas	Review draft ResCap audit opinion summary memorandum.	\$365.00	0.8	\$292.00
Wang, Lulu	Perform testing of other liabilities balance.	\$175.00	3.9	\$682.50
Wang, Lulu	Document testing of other liabilities balance.	\$175.00	3.3	\$577.50
03/17/2013				
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	0.5	\$182.50
Reade, Dave	Review conditional repurchase option testing workpapers.	\$290.00	1.3	\$377.00
Reade, Dave	Review loans held for-sale internal control testing workpapers.	\$290.00	4.1	\$1,189.00
Robinson, Thomas	Review ResCap information technology control testing summary memorandum.	\$365.00	1.8	\$657.00
03/18/2013				
Baciorowski, Peter	Review workpapers for operating expense testing.	\$265.00	2.0	\$530.00
Brown, David	Perform testing of ResCap derivatives transactions.	\$175.00	0.7	\$122.50
Brown, David	Discuss derivative testing with E. Wang.	\$175.00	0.5	\$87.50
Florence, LaKeisha	Meet with T. Robinson, B. Stevenson, D. Reade, and D. Medway to review comments on the draft ResCap financial statements.	\$290.00	1.5	\$435.00
Harrison, Brian	Perform audit of statement of changes in equity.	\$175.00	2.6	\$455.00
Harrison, Brian	Document audit procedures on the statement of changes in equity.	\$175.00	2.1	\$367.50
Harrison, Brian	Perform audit testing of non-invoice based operating expenses.	\$175.00	2.3	\$402.50
Harrison, Brian	Document testing of non-invoice based operating expenses.	\$175.00	2.2	\$385.00
Herrygers, Sandy	Review general information technology summary memo.	\$365.00	1.0	\$365.00
Kondracki, Michelle	Perform testing of ResCap fair value footnote and related disclosures.	\$175.00	3.1	\$542.50
Kondracki, Michelle	Document testing of ResCap fair value footnote and related disclosures.	\$175.00	3.8	\$665.00
Kondracki, Michelle	Continue to perform testing of ResCap fair value footnote and related disclosures.	\$175.00	2.3	\$402.50
Kozlowski, Terri	Perform substantive audit testing of ResCap income tax balances.	\$290.00	1.6	\$464.00
Kozlowski, Terri	Test ResCap income tax financial statement disclosures.	\$290.00	1.8	\$522.00
Ma, Helene	Call with E. Podgayetsky (ResCap) regarding open request for cash flow support.	\$215.00	1.3	\$279.50
Ma, Helene	Perform audit testing of ResCap cash flow statement balances.	\$215.00	1.7	\$365.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
03/18/2013				
Ma, Helene	Perform audit testing of ResCap income tax balances.	\$215.00	0.8	\$172.00
Ma, Helene	Review the income tax testing working papers.	\$215.00	0.7	\$150.50
Mallak, Ashley	Review ResCap income tax footnote.	\$215.00	0.9	\$193.50
Medway, David	Meet with T. Robinson, B. Stevenson, D. Reade and L. Florence to review comments on the draft ResCap financial statements.	\$215.00	1.5	\$322.50
Medway, David	Review draft financial statements.	\$215.00	3.3	\$709.50
Medway, David	Evaluate the disclosures in the draft financial statements.	\$215.00	1.9	\$408.50
Medway, David	Test ResCap reorganization items.	\$215.00	3.3	\$709.50
Moss, Morgan	Update the control testing work paper by updating the rollforward documentation.	\$175.00	3.1	\$542.50
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	3.9	\$682.50
Moss, Morgan	Document audit testing of ResCap cash balances.	\$175.00	3.4	\$595.00
Naganuma, Shinji	Perform audit procedures on ResCap footnote disclosures.	\$175.00	1.5	\$262.50
Nealon, Matt	Perform tie out of ResCap loans held for sale footnote.	\$175.00	1.9	\$332.50
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale.	\$175.00	3.3	\$577.50
Nealon, Matt	Perform control testing for ResCap loans held for sale.	\$175.00	3.1	\$542.50
Nealon, Matt	Prepare audit documentation for ResCap GNMA loans held for sale testing.	\$175.00	2.4	\$420.00
Nealon, Matt	Document testing of ResCap MSR balances.	\$175.00	2.1	\$367.50
Reade, Dave	Review loans held for-sale-substantive workpapers.	\$290.00	1.3	\$377.00
Reade, Dave	Audit accounts related to the department of justice settlement accrual.	\$290.00	1.0	\$290.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, L. Florence and D. Medway to review comments on the draft ResCap financial statements.	\$290.00	1.5	\$435.00
Reade, Dave	Review ResCap financial statement disclosures.	\$290.00	2.1	\$609.00
Reade, Dave	Evaluate ResCap footnote disclosures.	\$290.00	1.1	\$319.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	2.1	\$609.00
Robinson, Thomas	Review of ResCap audit summary of significant auditing considerations.	\$365.00	1.7	\$620.50
Robinson, Thomas	Review draft ResCap financial statements.	\$365.00	1.1	\$401.50
Robinson, Thomas	Meet with B. Stevenson, D. Reade, L. Florence and D. Medway to review comments on the draft ResCap financial statements.	\$365.00	1.5	\$547.50
Scudder, Jon	Review audit testing documentation relating to loans held for sale.	\$215.00	3.1	\$666.50
Scudder, Jon	Prepare audit documentation relating to loans held for sale.	\$215.00	4.1	\$881.50
Scudder, Jon	Prepare audit documentation relating to representation and warranty reserve testing.	\$215.00	2.9	\$623.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/18/2013

Soehnel, Reed	Perform testing of ResCap financial statement footnote disclosures.	\$175.00	4.8	\$840.00
Stevenson, Brad	Meeting with T. Robinson, D. Reade, L. Florence and D. Medway to review comments on the draft ResCap financial statements.	\$365.00	1.5	\$547.50
Trosper, Dustin	Perform testing of ResCap government loan insurance receivable balance.	\$175.00	3.2	\$560.00
Wang, Ellen	Discuss derivative testing with D. Brown.	\$215.00	0.5	\$107.50
Zayas, Marilitza	Review alternative procedures testing for confirmations not received.	\$215.00	3.2	\$688.00
Zayas, Marilitza	Review all confirmations returned for GMAC Mortgage.	\$215.00	3.3	\$709.50

03/19/2013

Baciorowski, Peter	Review workpapers for operating expense testing.	\$265.00	4.0	\$1,060.00
Baker, Todd	Review ResCap tax audit workpapers.	\$365.00	1.1	\$401.50
Bayer, Ryan	Review ResCap tax expense substantive testing workpapers.	\$290.00	1.2	\$348.00
Harrison, Brian	Perform audit procedures on invoice based operating expenses.	\$175.00	3.2	\$560.00
Harrison, Brian	Perform audit procedures on capital contributions.	\$175.00	1.5	\$262.50
Kondracki, Michelle	Perform testing of ResCap fair value footnote and related disclosures.	\$175.00	2.6	\$455.00
Kondracki, Michelle	Document testing of ResCap fair value footnote and related disclosures.	\$175.00	1.3	\$227.50
Kondracki, Michelle	Perform testing of ResCap fair value calculations.	\$175.00	1.9	\$332.50
Kondracki, Michelle	Document testing of ResCap fair value calculations.	\$175.00	2.1	\$367.50
Kozlowski, Terri	Perform substantive audit testing of ResCap income tax balances.	\$290.00	1.2	\$348.00
Ma, Helene	Call with G. Bogan (ResCap) to confirm the status of the open requests.	\$215.00	0.3	\$64.50
Ma, Helene	Audit the cash flow items in financing activities.	\$215.00	1.8	\$387.00
Ma, Helene	Audit the cash flow items in the operating activities.	\$215.00	2.3	\$494.50
Ma, Helene	Audit the cash flow items in investing activities.	\$215.00	2.1	\$451.50
Mallak, Ashley	Prepare documentation related to deferred income taxes at ResCap.	\$215.00	1.1	\$236.50
Medway, David	Document comments on ResCap certification draft financial statements.	\$215.00	1.8	\$387.00
Medway, David	Test ResCap final MSR valuation.	\$215.00	0.8	\$172.00
Medway, David	Review ResCap claims support.	\$215.00	3.1	\$666.50
Moss, Morgan	Document audit testing of ResCap cash balances.	\$175.00	2.3	\$402.50
Moss, Morgan	Perform audit testing of ResCap cash internal control.	\$175.00	3.1	\$542.50
Moss, Morgan	Document audit testing of ResCap internal control.	\$175.00	2.1	\$367.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/19/2013

Nealon, Matt	Prepare audit documentation for ResCap loans held for sale controls.	\$175.00	2.1	\$367.50
Nealon, Matt	Perform tie out of ResCap finance recievables footnote.	\$175.00	2.9	\$507.50
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale.	\$175.00	3.1	\$542.50
Nealon, Matt	Perform control testing for ResCap loans held for sale.	\$175.00	3.9	\$682.50
Pangrazzi, Michael	Test the ResCap fixed assets balances.	\$215.00	0.8	\$172.00
Pangrazzi, Michael	Audit ResCap fair value footnote and related disclosures.	\$215.00	2.7	\$580.50
Reade, Dave	Review ResCap financial statement disclosures.	\$290.00	2.3	\$667.00
Reade, Dave	Review loans held for-sale internal control testing workpapers.	\$290.00	0.5	\$145.00
Robinson, Thomas	Review the draft ResCap financial statements.	\$365.00	1.3	\$474.50
Scudder, Jon	Perform audit procedures relating to loans held for sale.	\$215.00	3.9	\$838.50
Scudder, Jon	Prepare audit testing documentation relating to loans held for sale.	\$215.00	4.1	\$881.50
Scudder, Jon	Review audit testing documentation relating to loans held for sale.	\$215.00	1.1	\$236.50
Soehnel, Reed	Perform testing of ResCap financial statement footnote disclosures.	\$175.00	0.7	\$122.50
Trosper, Dustin	Document testing of ResCap government loan insurance receivable balance.	\$175.00	2.1	\$367.50
Zayas, Marilitza	Review returned confirmations.	\$215.00	3.6	\$774.00
Zayas, Marilitza	Review alternative procedures testing for confirmations not received.	\$215.00	3.4	\$731.00

03/20/2013

Baker, Todd	Review ResCap tax audit workpapers.	\$365.00	0.3	\$109.50
Bayer, Ryan	Review ResCap tax expense substantive testing workpapers.	\$290.00	0.3	\$87.00
Donatelli, Lauren	Test representation and warranty internal controls.	\$175.00	2.7	\$472.50
Han, Jiefu	Perform procedures to test ResCap journal entry details.	\$175.00	0.7	\$122.50
Harrison, Brian	Perform audit procedures on non-invoice based operating expenses.	\$175.00	3.5	\$612.50
Kondracki, Michelle	Perform testing of ResCap fair value footnote and related disclosures.	\$175.00	1.7	\$297.50
Kondracki, Michelle	Document testing of ResCap fair value footnote and related disclosures.	\$175.00	1.8	\$315.00
Kondracki, Michelle	Perform testing of ResCap fair value calculations.	\$175.00	3.3	\$577.50
Kondracki, Michelle	Document testing of ResCap fair value calculations.	\$175.00	2.7	\$472.50
Kozlowski, Terri	Review income tax testing workpapers.	\$290.00	1.6	\$464.00
Kozlowski, Terri	Perform substantive audit testing of ResCap income tax balances.	\$290.00	2.1	\$609.00
Ma, Helene	Test the net change in other assets for ResCap.	\$215.00	1.2	\$258.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
03/20/2013				
Ma, Helene	Perform testing of the ResCap cash flow statement balances.	\$215.00	2.5	\$537.50
Ma, Helene	Perform audit testing of ResCap income tax balances.	\$215.00	1.6	\$344.00
Mallak, Ashley	Perform audit procedures related to income tax expense at ResCap.	\$215.00	1.4	\$301.00
Mallak, Ashley	Review inquiries regarding income tax expense documentation.	\$215.00	0.9	\$193.50
Medway, David	Test ResCap reorganization items.	\$215.00	3.7	\$795.50
Medway, David	Review ResCap claims liability support.	\$215.00	2.6	\$559.00
Moss, Morgan	Document audit testing of ResCap cash balances.	\$175.00	3.3	\$577.50
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	3.7	\$647.50
Moss, Morgan	Document audit testing of ResCap cash balances.	\$175.00	1.5	\$262.50
Nealon, Matt	Perform tie out of ResCap loans held for sale footnote.	\$175.00	2.3	\$402.50
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale.	\$175.00	3.2	\$560.00
Pangrazzi, Michael	Perform audit procedures on the other assets footnote disclosures.	\$215.00	2.6	\$559.00
Pangrazzi, Michael	Continue to perform audit procedures on the other assets footnote disclosures.	\$215.00	1.2	\$258.00
Pangrazzi, Michael	Test the ResCap fixed assets balances.	\$215.00	1.8	\$387.00
Reade, Dave	Review loans held-for-sale testing workpapers.	\$290.00	1.8	\$522.00
Reade, Dave	Perform audit procedures on representations and warranties.	\$290.00	0.5	\$145.00
Reade, Dave	Perform review of representation and warranty substantive testing.	\$290.00	1.9	\$551.00
Reade, Dave	Audit ResCap executory contract cure settlement.	\$290.00	0.5	\$145.00
Reade, Dave	Audit ResCap deferred tax balances.	\$290.00	0.3	\$87.00
Reade, Dave	Audit liabilities subject to compromise.	\$290.00	0.4	\$116.00
Robinson, Thomas	Review ResCap fair value footnote.	\$365.00	1.5	\$547.50
Schaefer, Christine	Analyze footnote support for disclosures related to foreign tax balances.	\$215.00	0.7	\$150.50
Scudder, Jon	Perform audit testing relating to loans held for sale.	\$215.00	2.1	\$451.50
Scudder, Jon	Prepare audit documentation relating to loans held for sale.	\$215.00	3.7	\$795.50
Scudder, Jon	Prepare audit documentation relating to representation and warranty reserve testing.	\$215.00	2.1	\$451.50
Soehnel, Reed	Perform testing of ResCap bankruptcy claims.	\$175.00	1.9	\$332.50
Soehnel, Reed	Perform testing of ResCap financial statement footnote disclosures.	\$175.00	2.0	\$350.00
Soehnel, Reed	Perform testing of liabilities subject to compromise.	\$175.00	1.3	\$227.50
Soehnel, Reed	Prepare mortgage confirmation workpapers.	\$175.00	1.4	\$245.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/20/2013

Trosper, Dustin	Perform testing of ResCap government loan insurance receivable balance.	\$175.00	2.8	\$490.00
Zayas, Marilitza	Review final substantive testing for mortgage interest income.	\$215.00	3.3	\$709.50
Zayas, Marilitza	Document audit procedures in the mortgage lending workpapers.	\$215.00	3.3	\$709.50
Zayas, Marilitza	Perform mortgage lending controls testing.	\$215.00	3.3	\$709.50

03/21/2013

Baciorowski, Peter	Review workpapers for operating expense testing.	\$265.00	2.0	\$530.00
Dehart, Laura	Review audit documentation related to ResCap journal entry testing.	\$365.00	2.7	\$985.50
Donatelli, Lauren	Test representation and warranty internal controls.	\$175.00	2.9	\$507.50
Florence, LaKeisha	Determine selection methodology for ResCap bankruptcy claims audit.	\$290.00	1.7	\$493.00
Harrison, Brian	Perform audit procedures on non-invoice based operating expenses.	\$175.00	2.6	\$455.00
Harrison, Brian	Document audit procedures on non-invoice based operating expenses.	\$175.00	2.1	\$367.50
Kozlowski, Terri	Perform substantive audit testing of ResCap income tax balances.	\$290.00	2.5	\$725.00
Ma, Helene	Tie out deferred income tax balance to leadsheet.	\$215.00	0.5	\$107.50
Ma, Helene	Perform testing of the ResCap cash flow statement balances.	\$215.00	2.9	\$623.50
Medway, David	Test ResCap claims liabilities.	\$215.00	3.1	\$666.50
Medway, David	Test ResCap reorganization items.	\$215.00	2.3	\$494.50
Medway, David	Test ResCap MSR asset valuation.	\$215.00	0.6	\$129.00
Moss, Morgan	Perform audit testing of ResCap cash internal control.	\$175.00	3.9	\$682.50
Moss, Morgan	Document audit testing of ResCap internal control.	\$175.00	3.4	\$595.00
Naganuma, Shinji	Perform audit procedures on other liability balances.	\$175.00	4.0	\$700.00
Nealon, Matt	Perform tie out of ResCap finance receivables footnote.	\$175.00	3.5	\$612.50
Nealon, Matt	Continue to perform tie out of ResCap loans held for sale footnote.	\$175.00	3.4	\$595.00
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale controls testing.	\$175.00	2.7	\$472.50
Nealon, Matt	Perform control testing for ResCap loans held for sale.	\$175.00	2.9	\$507.50
Pangrazzi, Michael	Perform audit procedures on the other assets footnote disclosures.	\$215.00	1.1	\$236.50
Reade, Dave	Prepare ResCap audit summary workpapers.	\$290.00	1.4	\$406.00
Reade, Dave	Review loans held for-sale substantive workpapers.	\$290.00	0.7	\$203.00
Reade, Dave	Audit ResCap's litigation accrual.	\$290.00	1.0	\$290.00
Reade, Dave	Meet with J. Scudder and T. Robinson to discuss auditing of executory contract cure settlement.	\$290.00	0.6	\$174.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/21/2013

Robinson, Thomas	Review the status of the ResCap 2012 financial statement audit.	\$365.00	1.3	\$474.50
Robinson, Thomas	Meet with J. Scudder and D. Reade to discuss auditing of executory contract cure settlement.	\$365.00	0.6	\$219.00
Scudder, Jon	Prepare audit documentation relating to representation and warranty reserve testing.	\$215.00	3.9	\$838.50
Scudder, Jon	Meet with T. Robinson and D. Reade to discuss auditing of the executory cure settlement.	\$215.00	0.6	\$129.00
Scudder, Jon	Review audit testing documentation relating to loans held for sale.	\$215.00	1.1	\$236.50
Soehnel, Reed	Perform testing of ResCap financial statement related party footnote disclosures.	\$175.00	1.4	\$245.00
Trosper, Dustin	Perform testing of ResCap government loan insurance receivable balance.	\$175.00	2.7	\$472.50
Zayas, Marilitza	Review confirmations returned.	\$215.00	3.2	\$688.00
Zayas, Marilitza	Review mortgage lending rollforward testing.	\$215.00	4.2	\$903.00

03/22/2013

Baciorowski, Peter	Review workpapers for operating expense testing.	\$265.00	2.0	\$530.00
Florence, LaKeisha	Perform planning for the audit of ResCap bankruptcy claims.	\$290.00	2.3	\$667.00
Florence, LaKeisha	Meet with T. Robinson and D. Medway to discuss substantive testing of ResCap claims.	\$290.00	0.6	\$174.00
Kondracki, Michelle	Perform testing of ResCap fair value footnote and related disclosures.	\$175.00	3.3	\$577.50
Kozlowski, Terri	Perform substantive audit testing of ResCap income tax balances.	\$290.00	0.5	\$145.00
Kozlowski, Terri	Perform substantive audit testing of ResCap income tax balances.	\$290.00	1.2	\$348.00
Ma, Helene	Perform testing of the ResCap cash flow statement balances.	\$215.00	2.7	\$580.50
Ma, Helene	Tie out the income tax leadsheet to the footnote and testing work paper.	\$215.00	2.8	\$602.00
Mallak, Ashley	Document audit procedures related to income tax expense at ResCap.	\$215.00	0.8	\$172.00
Medway, David	Review ResCap claims disclosure support.	\$215.00	3.7	\$795.50
Medway, David	Test ResCap discontinued operations footnote.	\$215.00	0.7	\$150.50
Medway, David	Meet with T. Robinson and L. Florence to discuss substantive testing of ResCap claims.	\$215.00	0.6	\$129.00
Medway, David	Test ResCap reorganization items.	\$215.00	1.2	\$258.00
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	3.2	\$560.00
Moss, Morgan	Document audit testing of ResCap cash balances.	\$175.00	2.9	\$507.50
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale.	\$175.00	2.7	\$472.50
Nealon, Matt	Perform tie out of ResCap finance receivables footnote.	\$175.00	2.9	\$507.50
Nealon, Matt	Perform tie out of ResCap loans held for sale footnote.	\$175.00	2.9	\$507.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
03/22/2013				
Pangrazzi, Michael	Perform audit procedures on the other assets footnote disclosures.	\$215.00	1.1	\$236.50
Rankin, Crystal	Review cash internal control testing work paper.	\$215.00	0.6	\$129.00
Reade, Dave	Audit ResCap' s litigation accrual.	\$290.00	1.4	\$406.00
Reade, Dave	Audit accounts related to the Department of Justice settlement accrual.	\$290.00	1.5	\$435.00
Reade, Dave	Review loans held for-sale internal control testing workpapers.	\$290.00	1.1	\$319.00
Robinson, Thomas	Meet with L. Florence and D. Medway to discuss substantive testing of ResCap claims.	\$365.00	0.6	\$219.00
Robinson, Thomas	Meet with J. Whitlinger (ResCap) to discuss status of ResCap bankruptcy.	\$365.00	0.7	\$255.50
Schaefer, Christine	Perform analysis of information for testing of deferred tax asset balances.	\$215.00	1.6	\$344.00
Scudder, Jon	Perform audit procedures on the 2012 ResCap financial statement disclosures.	\$215.00	2.1	\$451.50
Trosper, Dustin	Document testing of ResCap government loan insurance receivable balance.	\$175.00	1.8	\$315.00
Zayas, Marilitza	Document mortgage lending rollforward testing.	\$215.00	4.3	\$924.50
Zayas, Marilitza	Review mortgage lending rollforward testing.	\$215.00	3.4	\$731.00
03/23/2013				
Medway, David	Test ResCap reorganization items.	\$215.00	1.1	\$236.50
Medway, David	Prepare ResCap MSR testing workpapers.	\$215.00	1.5	\$322.50
Medway, David	Test ResCap claims disclosures.	\$215.00	4.1	\$881.50
Nealon, Matt	Continue to perform tie out of ResCap loans held for sale footnote.	\$175.00	3.7	\$647.50
Nealon, Matt	Continue to perform tie out of ResCap finance recievables footnote.	\$175.00	3.4	\$595.00
Reade, Dave	Audit accounts related to the Department of Justice settlement accrual.	\$290.00	1.5	\$435.00
Reade, Dave	Perform review of representation and warranty substantive testing.	\$290.00	2.0	\$580.00
03/24/2013				
Medway, David	Test professional fees recorded as reorganization items.	\$215.00	2.1	\$451.50
Medway, David	Test ResCap reorganization items disclosure.	\$215.00	2.4	\$516.00
Reade, Dave	Research requirements regarding obtaining management representations.	\$290.00	0.4	\$116.00
Robinson, Thomas	Review ResCap loans held for sale control testing.	\$365.00	1.7	\$620.50
Scudder, Jon	Prepare audit documentation relating to loans held for sale testing.	\$215.00	3.9	\$838.50
03/25/2013				
Fischer, Leslie	Audit ResCap fair value footnote.	\$265.00	0.3	\$79.50
Kondracki, Michelle	Perform testing of ResCap fair value footnote and related disclosures.	\$175.00	1.7	\$297.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
03/25/2013				
Kondracki, Michelle	Document testing of ResCap fair value footnote and related disclosures.	\$175.00	2.3	\$402.50
Kondracki, Michelle	Perform testing of ResCap fair value calculations.	\$175.00	2.1	\$367.50
Kondracki, Michelle	Document testing of ResCap fair value calculations.	\$175.00	1.9	\$332.50
Kozlowski, Terri	Test ResCap income tax financial statement disclosures.	\$290.00	1.5	\$435.00
Ma, Helene	Perform audit testing of ResCap income tax balances.	\$215.00	2.7	\$580.50
Ma, Helene	Recalculate the non-debtor cash flow financing activities.	\$215.00	1.8	\$387.00
Ma, Helene	Recalculate the non-debtor cash flow investing activities.	\$215.00	1.2	\$258.00
Ma, Helene	Perform testing of the ResCap cash flow statement balances.	\$215.00	2.3	\$494.50
Medway, David	Review support provided for ResCap reorganization items selections.	\$215.00	3.4	\$731.00
Moss, Morgan	Perform audit testing of ResCap cash internal control.	\$175.00	3.4	\$595.00
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale controls testing.	\$175.00	3.1	\$542.50
Nealon, Matt	Perform control testing for ResCap loans held for sale.	\$175.00	3.1	\$542.50
Nealon, Matt	Perform audit documentation of ResCap loans held for sale.	\$175.00	3.3	\$577.50
Nealon, Matt	Perform tie out of ResCap financial statements high risk footnote.	\$175.00	1.8	\$315.00
Nealon, Matt	Perform tie out of ResCap financial statements reorganization items footnote.	\$175.00	1.7	\$297.50
Pangrazzi, Michael	Perform audit procedures on the other assets footnote disclosures.	\$215.00	2.3	\$494.50
Reade, Dave	Call with T. Robinson to discussion ResCap management representation letter signors.	\$290.00	0.4	\$116.00
Reade, Dave	Review ResCap financial statement disclosures.	\$290.00	0.9	\$261.00
Reade, Dave	Audit ResCap equity statement balances.	\$290.00	0.7	\$203.00
Reade, Dave	Perform research regarding financial statement disclosure requirements.	\$290.00	3.9	\$1,131.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	0.7	\$203.00
Reade, Dave	Audit accounts related to the Department of Justice settlement accrual.	\$290.00	0.3	\$87.00
Robinson, Thomas	Call with D. Reade to discuss ResCap management representation letter signors.	\$365.00	0.4	\$146.00
Robinson, Thomas	Review draft ResCap financial statements.	\$365.00	2.3	\$839.50
Scudder, Jon	Prepare audit documentation relating to representation and warranty testing procedures.	\$215.00	3.7	\$795.50
Soehnel, Reed	Perform audit procedures on the derivative footnote.	\$175.00	1.1	\$192.50
Soehnel, Reed	Document audit procedures on the derivative footnote.	\$175.00	1.5	\$262.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/25/2013

Soehnel, Reed	Perform audit procedures on financial statement disclosures.	\$175.00	2.1	\$367.50
Trosper, Dustin	Document ResCap testing of internal controls.	\$175.00	1.2	\$210.00
Trosper, Dustin	Perform testing of ResCap government loan insurance receivable balance.	\$175.00	3.4	\$595.00
Zayas, Marilitza	Document ResCap mortgage lending testing procedures.	\$215.00	2.4	\$516.00
Zayas, Marilitza	Perform testing of ResCap fair value footnote.	\$215.00	1.2	\$258.00

03/26/2013

Brown, David	Perform audit planning procedures related to the ResCap 2012 financial statement derivatives footnote.	\$175.00	1.4	\$245.00
Brown, David	Perform audit planning procedures related to the ResCap 2012 financial statement fair value footnote.	\$175.00	0.4	\$70.00
Brown, David	Perform audit procedures related to the ResCap 2012 financial statement derivatives footnote.	\$175.00	0.2	\$35.00
Brown, David	Perform audit procedures on the ResCap 2012 financial statement fair value footnote.	\$175.00	1.2	\$210.00
Fischer, Leslie	Audit ResCap fair value footnote.	\$265.00	0.8	\$212.00
Florence, LaKeisha	Review bankruptcy claims testing workpapers.	\$290.00	1.8	\$522.00
Harrison, Brian	Perform audit procedures on equity.	\$175.00	1.6	\$280.00
Harrison, Brian	Perform audit procedures on operating expenses.	\$175.00	0.5	\$87.50
Kondracki, Michelle	Perform testing of ResCap fair value footnote and related disclosures.	\$175.00	0.6	\$105.00
Kondracki, Michelle	Document testing of ResCap fair value footnote and related disclosures.	\$175.00	3.3	\$577.50
Kondracki, Michelle	Perform testing of ResCap fair value calculations.	\$175.00	2.4	\$420.00
Kondracki, Michelle	Document testing of ResCap fair value calculations.	\$175.00	1.7	\$297.50
Ma, Helene	Perform testing of the ResCap cash flow statement balances.	\$215.00	0.8	\$172.00
Ma, Helene	Document testing of the ResCap cash flow statement balances.	\$215.00	1.8	\$387.00
Medway, David	Review the status of the ResCap 2012 financial statement audit.	\$215.00	3.2	\$688.00
Medway, David	Prepare ResCap MSR audit documentation.	\$215.00	0.8	\$172.00
Moss, Morgan	Perform audit testing of ResCap cash internal control.	\$175.00	0.9	\$157.50
Nealon, Matt	Conference call with T. Robinson, D. Reade, and J. Scudder to review ResCap loans held for sale internal control testing.	\$175.00	1.1	\$192.50
Nealon, Matt	Perform control testing for ResCap loans held for sale.	\$175.00	3.6	\$630.00
Nealon, Matt	Perform tie out of ResCap high risk footnote.	\$175.00	2.2	\$385.00
Nealon, Matt	Perform tie out of ResCap discontinued operations footnote.	\$175.00	2.1	\$367.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/26/2013

Pangrazzi, Michael	Perform audit procedures on the other assets footnote disclosures.	\$215.00	3.2	\$688.00
Pangrazzi, Michael	Review ResCap fixed assets testing as of 12/31/12.	\$215.00	0.6	\$129.00
Poisson, David	Review year end control testing workpapers.	\$175.00	3.4	\$595.00
Reade, Dave	Prepare agenda for meeting with B, Westman and J. Horner to discuss audit status.	\$290.00	0.3	\$87.00
Reade, Dave	Call with T. Robinson, J. Scudder and M. Nealon to review ResCap loans held for sale internal control testing.	\$290.00	1.1	\$319.00
Reade, Dave	Draft agenda for meeting with management regarding financial statement disclosures.	\$290.00	0.7	\$203.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	2.3	\$667.00
Robinson, Thomas	Call with D. Reade, J. Scudder and M. Nealon to review ResCap loans held for sale internal control testing.	\$365.00	1.1	\$401.50
Scudder, Jon	Review documentation relating to representation and warranty reserve substantive testing.	\$215.00	3.8	\$817.00
Scudder, Jon	Perform audit procedures relating to representation and warranty reserve testing.	\$215.00	2.9	\$623.50
Scudder, Jon	Perform audit procedures on the ResCap financial statement disclosures.	\$215.00	3.7	\$795.50
Scudder, Jon	Call with T. Robinson, D. Reade and M. Nealon to review ResCap loans held for sale internal control testing.	\$215.00	1.1	\$236.50
Soehnel, Reed	Perform audit procedures on the ResCap 2012 fair value footnote.	\$175.00	1.9	\$332.50
Soehnel, Reed	Perform audit procedures on the derivative footnote.	\$175.00	0.8	\$140.00
Soehnel, Reed	Perform audit procedures on the related party footnote.	\$175.00	1.1	\$192.50
Trosper, Dustin	Document testing of ResCap government insurance receivable balance.	\$175.00	3.8	\$665.00
Zayas, Marilitza	Perform testing of ResCap fair value footnote.	\$215.00	0.6	\$129.00
Zayas, Marilitza	Review mortgage lending reconciliations between CFDR application and the general ledger.	\$215.00	2.5	\$537.50

03/27/2013

Donatelli, Lauren	Test surety and whole loan repurchase requests.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Test representation and warranty model calculations.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Document representation and warranty control testing.	\$175.00	1.7	\$297.50
Donatelli, Lauren	Meet with D. Reade, J. Scudder, D. Medway, M. Zayas, and M. Nealon to plan audit procedures.	\$175.00	0.6	\$105.00
Florence, LaKeisha	Call with D. Medway, J. Horner (ResCap), and M. Talarico (FTI) to discuss follow up questions specific to claims auditing.	\$290.00	0.5	\$145.00
Hertzfeld, Katie	Prepare ResCap management representation letter.	\$215.00	0.3	\$64.50
Kondracki, Michelle	Perform audit of ResCap fair value footnote and related disclosures.	\$175.00	2.9	\$507.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/27/2013

Kondracki, Michelle	Perform audit of ResCap discontinued operations footnote and related disclosures.	\$175.00	2.1	\$367.50
Ma, Helene	Recalculate the cash flow in the supplemental schedule.	\$215.00	1.3	\$279.50
Ma, Helene	Perform testing of the ResCap cash flow statement balances.	\$215.00	1.7	\$365.50
Medway, David	Call with L. Florence, J. Horner (ResCap), and M. Talarico (FTI) to discuss follow-up questions specific to claims auditing.	\$215.00	0.5	\$107.50
Medway, David	Prepare ResCap audit summary documentation.	\$215.00	0.8	\$172.00
Medway, David	Meet with D. Reade, J. Scudder, D. Medway, M. Zayas, and M. Nealon to plan audit procedures.	\$215.00	0.6	\$129.00
Moss, Morgan	Perform audit testing of ResCap cash internal control.	\$175.00	1.6	\$280.00
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale controls.	\$175.00	2.1	\$367.50
Nealon, Matt	Perform tie out of ResCap finance receivables footnote.	\$175.00	2.4	\$420.00
Nealon, Matt	Perform tie out of ResCap high risk footnote.	\$175.00	2.4	\$420.00
Nealon, Matt	Perform tie out of ResCap discontinued operations footnote.	\$175.00	1.9	\$332.50
Nealon, Matt	Perform tie out of ResCap loans held for sale footnote.	\$175.00	1.7	\$297.50
Nealon, Matt	Meet with D. Reade, J. Scudder, D. Medway, M. Zayas, and M. Nealon to plan audit procedures.	\$175.00	0.6	\$105.00
Pangrazzi, Michael	Review ResCap other assets testing as of 12/31/12.	\$215.00	0.9	\$193.50
Pangrazzi, Michael	Review ResCap fixed assets testing as of 12/31/12.	\$215.00	0.8	\$172.00
Pangrazzi, Michael	Perform audit procedures on the other assets footnote disclosures.	\$215.00	2.1	\$451.50
Pangrazzi, Michael	Review ResCap financial controls over reporting testing.	\$215.00	0.6	\$129.00
Poisson, David	Document year end control testing results and conclusions.	\$175.00	2.4	\$420.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	2.1	\$609.00
Reade, Dave	Perform research regarding financial statement disclosure requirements.	\$290.00	0.9	\$261.00
Reade, Dave	Meet with D. Reade, J. Scudder, D. Medway, M. Zayas, and M. Nealon to plan audit procedures.	\$290.00	0.6	\$174.00
Scudder, Jon	Perform tie out procedures on the ResCap financial statements.	\$215.00	3.9	\$838.50
Scudder, Jon	Review documentation relating to representation and warranty reserve control testing.	\$215.00	3.9	\$838.50
Scudder, Jon	Meet with D. Reade, J. Scudder, D. Medway, M. Zayas, and M. Nealon to plan audit procedures.	\$215.00	0.6	\$129.00
Soehnel, Reed	Perform audit procedures on the related party footnote.	\$175.00	4.5	\$787.50
Soehnel, Reed	Document audit procedures on the related party footnote.	\$175.00	2.3	\$402.50

ResCap Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

03/27/2013

Soehnel, Reed	Continue to perform audit procedures on the related party footnote.	\$175.00	0.5	\$87.50
Soehnel, Reed	Continued to document audit procedures on the related party footnote.	\$175.00	0.3	\$52.50
Trosper, Dustin	Perform ResCap fixed assets testing.	\$175.00	2.4	\$420.00
Trosper, Dustin	Perform testing of ResCap government loan insurance receivable balance.	\$175.00	3.1	\$542.50
Wang, Lulu	Perform testing of other liabilities balance.	\$175.00	2.0	\$350.00
Zayas, Marilitza	Review interest income testing.	\$215.00	1.7	\$365.50
Zayas, Marilitza	Review accrued interest income testing.	\$215.00	1.7	\$365.50
Zayas, Marilitza	Meet with D. Reade, J. Scudder, D. Medway, M. Zayas, and M. Nealon to plan audit procedures.	\$215.00	0.6	\$129.00

03/28/2013

Brown, David	Perform audit procedures on the ResCap 2012 financial statement fair value footnote.	\$175.00	1.4	\$245.00
Donatelli, Lauren	Test representation and warranty amounts.	\$175.00	3.9	\$682.50
Donatelli, Lauren	Test representation and warranty model calculations.	\$175.00	3.5	\$612.50
Donatelli, Lauren	Test representation and warranty internal controls.	\$175.00	1.7	\$297.50
Donatelli, Lauren	Document representation and warranty controls testing.	\$175.00	2.9	\$507.50
Florence, LaKeisha	Meet with T. Robison, B. Stevenson, D. Reade, and D. Medway to review the status of ResCap substantive testing procedures.	\$290.00	1.1	\$319.00
Harrison, Brian	Perform audit procedures on operating expenses.	\$175.00	2.1	\$367.50
Harrison, Brian	Perform audit procedures on capital contributions.	\$175.00	1.0	\$175.00
Harrison, Brian	Perform audit procedures on affiliate transaction footnote.	\$175.00	1.9	\$332.50
Kondracki, Michelle	Perform audit of ResCap discontinued operations footnote and related disclosures.	\$175.00	1.6	\$280.00
Kondracki, Michelle	Document testing of ResCap discontinued operations footnote and related disclosures.	\$175.00	2.7	\$472.50
Kondracki, Michelle	Perform testing of ResCap fair value footnote and related disclosures.	\$175.00	2.4	\$420.00
Kondracki, Michelle	Document testing of ResCap fair value footnote and related disclosures.	\$175.00	1.3	\$227.50
Kozlowski, Terri	Review ResCap income tax testing.	\$290.00	0.5	\$145.00
Medway, David	Prepare ResCap audit summary documentation.	\$215.00	3.8	\$817.00
Medway, David	Prepare ResCap claims auditing documentation.	\$215.00	3.7	\$795.50
Medway, David	Meet with T. Robison, B. Stevenson, D. Reade, and L. Florence to review the status of ResCap substantive testing procedures.	\$215.00	1.1	\$236.50
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	2.1	\$367.50
Moss, Morgan	Perform audit testing of ResCap cash internal control.	\$175.00	3.5	\$612.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
03/28/2013				
Moss, Morgan	Document audit testing of ResCap cash internal control.	\$175.00	1.9	\$332.50
Nealon, Matt	Perform reconciliation for ResCap mortgage lending testing.	\$175.00	3.5	\$612.50
Nealon, Matt	Perform tie out of ResCap fair value footnote.	\$175.00	2.9	\$507.50
Nealon, Matt	Prepare audit documentation for ResCap fair value footnote.	\$175.00	2.5	\$437.50
Pangrazzi, Michael	Review ResCap financial controls over reporting testing.	\$215.00	0.4	\$86.00
Rayes, Omar	Perform ResCap litigation confirmation procedures.	\$175.00	3.0	\$525.00
Reade, Dave	Review loans held-for-sale workpapers.	\$290.00	0.7	\$203.00
Reade, Dave	Perform audit procedures for mortgage servicing rights.	\$290.00	0.4	\$116.00
Reade, Dave	Review representation and warranty workpapers.	\$290.00	0.8	\$232.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	1.8	\$522.00
Reade, Dave	Prepare ResCap audit summary workpapers.	\$290.00	1.6	\$464.00
Reade, Dave	Meet with T. Robison, B. Stevenson, L. Florence and D. Medway to review the status of ResCap substantive testing procedures.	\$290.00	1.1	\$319.00
Robinson, Thomas	Meet with B. Stevenson, D. Reade, L. Florence and D. Medway to review the status of ResCap substantive testing procedures.	\$365.00	1.1	\$401.50
Scudder, Jon	Perform audit procedures relating to the representation and warranty reserve.	\$215.00	2.8	\$602.00
Scudder, Jon	Prepare audit documentation relating to testing of the representation and warranty reserve.	\$215.00	2.9	\$623.50
Scudder, Jon	Review audit documentation relating to testing of representation and warranty reserve internal control.	\$215.00	3.9	\$838.50
Soehnel, Reed	Perform audit procedures on the derivative footnote.	\$175.00	2.8	\$490.00
Soehnel, Reed	Perform audit procedures on the related party footnote.	\$175.00	0.5	\$87.50
Soehnel, Reed	Document audit procedures on the related party footnote.	\$175.00	1.0	\$175.00
Stevenson, Brad	Meet with T. Robinson, D. Reade, L. Florence and D. Medway to review the status of ResCap substantive testing procedures.	\$365.00	1.1	\$401.50
Stevenson, Brad	Review ResCap income tax testing workpapers.	\$365.00	0.7	\$255.50
Trosper, Dustin	Document testing of ResCap government insurance receivable balance.	\$175.00	2.9	\$507.50
Trosper, Dustin	Perform ResCap fixed assets testing.	\$175.00	1.8	\$315.00
York, LaRon	Perform audit procedure on the variable interest entities footnote.	\$175.00	2.1	\$367.50
York, LaRon	Document audit procedure on the variable interest entities footnote.	\$175.00	2.3	\$402.50
York, LaRon	Perform audit procedure on the securitization footnote.	\$175.00	1.5	\$262.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
03/28/2013				
Zayas, Marilitza	Review ResCap mortgage lending controls testing.	\$215.00	2.1	\$451.50
03/29/2013				
Donatelli, Lauren	Document representation and warranty risk of material misstatement evaluation.	\$175.00	3.2	\$560.00
Donatelli, Lauren	Test surety and whole loan repurchase requests.	\$175.00	1.6	\$280.00
Donatelli, Lauren	Document representation and warranty controls testing.	\$175.00	3.7	\$647.50
Ellsworth, Chad	Perform review of ResCap audit workpapers.	\$365.00	0.5	\$182.50
Fischer, Leslie	Audit ResCap fair value footnote.	\$265.00	2.7	\$715.50
Fischer, Leslie	Audit ResCap derivative balances.	\$265.00	1.8	\$477.00
Harrison, Brian	Perform audit procedures on gain/loss on liquidation.	\$175.00	2.0	\$350.00
Hertzfeld, Katie	Prepare ResCap audit summary memo.	\$215.00	0.6	\$129.00
Kondracki, Michelle	Perform audit of ResCap discontinued operations footnote and related disclosures.	\$175.00	1.6	\$280.00
Kondracki, Michelle	Document testing of ResCap discontinued operations footnote and related disclosures.	\$175.00	2.4	\$420.00
Medway, David	Meet with D. Reade and J. Scudder to discuss claims auditing procedures.	\$215.00	0.5	\$107.50
Medway, David	Prepare ResCap audit summary documentation.	\$215.00	3.1	\$666.50
Medway, David	Prepare ResCap audit reporting documentation.	\$215.00	3.2	\$688.00
Medway, David	Test ResCap servicing activities footnote.	\$215.00	1.2	\$258.00
Moss, Morgan	Perform audit testing of ResCap cash balances.	\$175.00	3.3	\$577.50
Moss, Morgan	Document audit testing of ResCap cash balances.	\$175.00	1.8	\$315.00
Nealon, Matt	Perform tie out of ResCap fair value footnote.	\$175.00	3.9	\$682.50
Nealon, Matt	Perform tie out of ResCap high risk footnote.	\$175.00	2.9	\$507.50
Nealon, Matt	Perform tie out of ResCap loans held for sale footnote.	\$175.00	2.7	\$472.50
Nealon, Matt	Perform tie out of ResCap reorganization items footnote.	\$175.00	1.0	\$175.00
Pangrazzi, Michael	Review ResCap other assets testing as of 12/31/12.	\$215.00	0.6	\$129.00
Pangrazzi, Michael	Review ResCap other assets testing as of 12/31/12.	\$215.00	1.1	\$236.50
Reade, Dave	Perform research regarding financial statement disclosure requirements.	\$290.00	1.7	\$493.00
Reade, Dave	Audit representation and warranty liability balance.	\$290.00	0.7	\$203.00
Reade, Dave	Meet with S. Votaw to discuss loans held-for-sale valuation assumptions.	\$290.00	0.8	\$232.00
Reade, Dave	Review testing of ResCap income tax balances.	\$290.00	0.4	\$116.00
Reade, Dave	Meet with D. Medway and J. Scudder to discuss claims auditing procedures.	\$290.00	0.5	\$145.00
Reade, Dave	Prepare ResCap audit summary workpapers.	\$290.00	1.1	\$319.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
03/29/2013				
Reade, Dave	Audit ResCap's litigation accrual.	\$290.00	1.4	\$406.00
Robinson, Thomas	Review ResCap legal inquiry letters.	\$365.00	0.9	\$328.50
Robinson, Thomas	Review ResCap loans held for sale control testing.	\$365.00	1.3	\$474.50
Scudder, Jon	Review audit documentation relating to the testing of representation and warranty internal controls.	\$215.00	3.7	\$795.50
Scudder, Jon	Perform audit procedures for representation and warranty reserve internal controls.	\$215.00	2.8	\$602.00
Scudder, Jon	Meet with D. Medway and D. Reade to discuss claims auditing procedures.	\$215.00	0.5	\$107.50
Stevenson, Brad	Perform audit procedures for ResCap derivative income statement balances.	\$365.00	2.3	\$839.50
Trosper, Dustin	Perform testing of ResCap government loan insurance receivable balance.	\$175.00	3.8	\$665.00
Trosper, Dustin	Perform ResCap fixed assets testing.	\$175.00	2.3	\$402.50
Votaw, Steve	Meet with D. Reade to discuss loans held-for-sale valuation assumptions.	\$290.00	0.8	\$232.00
York, LaRon	Perform audit procedure on the variable interest entities footnote.	\$175.00	2.6	\$455.00
York, LaRon	Document audit procedure on the variable interest entities footnote.	\$175.00	3.1	\$542.50
York, LaRon	Perform audit procedure on the securitization footnote.	\$175.00	1.2	\$210.00
Zayas, Marilitza	Review ResCap mortgage lending audit procedures.	\$215.00	1.9	\$408.50
03/30/2013				
Medway, David	Test ResCap reorganization items.	\$215.00	3.2	\$688.00
Medway, David	Test ResCap claims disclosures.	\$215.00	3.5	\$752.50
Reade, Dave	Review representation and warranty testing workpapers.	\$290.00	1.9	\$551.00
Reade, Dave	Document competency of model validation group.	\$290.00	1.2	\$348.00
Reade, Dave	Prepare ResCap audit committee materials.	\$290.00	1.4	\$406.00
Reade, Dave	Audit bankruptcy claims received by ResCap.	\$290.00	0.4	\$116.00
Scudder, Jon	Prepare audit testing documentation relating to representation and warranty reserve.	\$215.00	2.1	\$451.50
Scudder, Jon	Perform audit procedures relating to representation and warranty reserve internal control.	\$215.00	3.1	\$666.50
Scudder, Jon	Prepare audit documentation relating to testing representation and warrant reserves.	\$215.00	2.9	\$623.50
Scudder, Jon	Prepare audit documentation relating to loans held for sale.	\$215.00	2.9	\$623.50
03/31/2013				
Reade, Dave	Prepare ResCap audit committee materials.	\$290.00	2.9	\$841.00
Robinson, Thomas	Review evaluation of the model validation group.	\$365.00	1.6	\$584.00
Robinson, Thomas	Review of ResCap financial close and reporting control testing.	\$365.00	3.6	\$1,314.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
03/31/2013				
Scudder, Jon	Prepare audit documentation relating to testing of loans held for sale.	\$215.00	3.8	\$817.00
Scudder, Jon	Perform audit testing relating to loans held for sale.	\$215.00	2.7	\$580.50
Scudder, Jon	Prepare audit documentation relating to testing representation and warranty reserve.	\$215.00	3.9	\$838.50
04/01/2013				
Brown, David	Perform planning procedures for ResCap control testing.	\$175.00	2.2	\$385.00
Brown, David	Document ResCap audit procedures on derivative terminations.	\$175.00	1.3	\$227.50
Brown, David	Perform ResCap audit control testing procedures and document findings.	\$175.00	2.6	\$455.00
Brown, David	Perform audit procedures with R. Soehnel related to the ResCap 2012 financial statement related party footnote.	\$175.00	3.2	\$560.00
Ellsworth, Chad	Review year end working papers for ResCap audit.	\$365.00	0.9	\$328.50
Ellsworth, Chad	Review year end MSR working papers for ResCap stand alone audit.	\$365.00	0.9	\$328.50
Ellsworth, Chad	Review MSR control testing for ResCap stand alone audit.	\$365.00	0.7	\$255.50
Ellsworth, Chad	Review year end MSR assumption working papers for ResCap stand alone audit.	\$365.00	0.5	\$182.50
Fischer, Leslie	Perform audit planning procedures with L. Fischer, E. Wang, and R. Soehnel for the ResCap 2012 financial statement derivative balances.	\$265.00	0.6	\$159.00
Fischer, Leslie	Document audit procedures to trading securities.	\$265.00	2.6	\$689.00
Florence, LaKeisha	Review audit documentation for other liabilities testing for the ResCap financial statement audit.	\$290.00	1.3	\$377.00
Florence, LaKeisha	Meet with T. Robinson and D. Reade to discuss status of ResCap financial statement audit.	\$290.00	0.6	\$174.00
Florence, LaKeisha	Prepare for meeting to discuss status of ResCap financial statement audit.	\$290.00	0.5	\$145.00
Harrison, Brian	Update journal entry testing memo.	\$175.00	1.5	\$262.50
Harrison, Brian	Document depreciation testing workpapers for Recap audit.	\$175.00	3.0	\$525.00
Harrison, Brian	Perform operating expenses testing.	\$175.00	2.0	\$350.00
Loo, Alice	Perform research regarding ResCap income tax accounting matters.	\$290.00	1.0	\$290.00
Ma, Helene	Review support for ResCap supplementary schedule.	\$215.00	1.3	\$279.50
Mawn, Laura	Audit ResCap financial statement footnote disclosures.	\$175.00	3.6	\$630.00
Medway, David	Document testing procedures performed on servicing revenue as of 12/31/12.	\$215.00	1.6	\$344.00
Medway, David	Document procedures performed to test ResCap reorganization items.	\$215.00	3.3	\$709.50
Medway, David	Test disclosure of claims received.	\$215.00	3.6	\$774.00
Moss, Morgan	Perform testing of cash balances.	\$175.00	3.7	\$647.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/01/2013				
Moss, Morgan	Document testing of cash balances.	\$175.00	2.1	\$367.50
Nealon, Matt	Perform audit procedures for ResCap financial statements mortgage lending.	\$175.00	2.9	\$507.50
Nealon, Matt	Prepare audit documentation for ResCap financial statements mortgage lending.	\$175.00	2.8	\$490.00
Nealon, Matt	Prepare audit documentation for ResCap finance receivables footnote.	\$175.00	2.1	\$367.50
Nealon, Matt	Prepare audit documentation for ResCap fair value footnote.	\$175.00	3.0	\$525.00
Pangrazzi, Michael	Review ResCap financial close and reporting internal control testing.	\$215.00	1.9	\$408.50
Pangrazzi, Michael	Meet with T. Robinson and D. Poisson to review ResCap financial close and reporting internal control test.	\$215.00	1.4	\$301.00
Pangrazzi, Michael	Meet with D. Poisson to review ResCap financial close and reporting internal control testing.	\$215.00	0.6	\$129.00
Pangrazzi, Michael	Review other assets risk of material misstatement work paper.	\$215.00	1.1	\$236.50
Pangrazzi, Michael	Review government loan insurance receivables test as of 12/31/12.	\$215.00	2.1	\$451.50
Pangrazzi, Michael	Review ResCap other assets trial balance as of 12/31/12.	\$215.00	3.2	\$688.00
Pangrazzi, Michael	Meet with D. Trosper to discuss testing of ResCap government loan insurance receivable balance.	\$215.00	0.8	\$172.00
Poisson, David	Meet with M. Pangrazzi to discuss review notes on work paper.	\$175.00	0.6	\$105.00
Poisson, David	Meet with T. Robinson and M. Pangrazzi to review ResCap financial close and reporting internal control test.	\$175.00	1.4	\$245.00
Poisson, David	Test financial reporting internal controls.	\$175.00	2.1	\$367.50
Poisson, David	Document testing of financial reporting internal controls.	\$175.00	2.3	\$402.50
Poisson, David	Review testing of financial reporting internal controls.	\$175.00	2.7	\$472.50
Rankin, Crystal	Review year end control testing procedures and results.	\$215.00	0.8	\$172.00
Rankin, Crystal	Perform year end secured debt substantive testing procedures.	\$215.00	3.6	\$774.00
Rankin, Crystal	Perform year end unsecured debt substantive testing procedures.	\$215.00	1.1	\$236.50
Rankin, Crystal	Test borrowings footnote disclosures.	\$215.00	0.6	\$129.00
Rankin, Crystal	Perform substantive test procedures for other liabilities.	\$215.00	2.3	\$494.50
Rayes, Omar	Perform ResCap litigation audit procedures.	\$175.00	3.3	\$577.50
Rayes, Omar	Review legal confirmations received from third parties.	\$175.00	1.8	\$315.00
Reade, Dave	Audit ResCap's litigation accrual.	\$290.00	1.6	\$464.00
Reade, Dave	Draft ResCap audit committee presentation materials.	\$290.00	2.5	\$725.00
Reade, Dave	Audit ResCap financial statement footnote disclosures.	\$290.00	1.4	\$406.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/01/2013				
Reade, Dave	Meet with T. Robinson and L. Fischer to review audit plan for affiliate transactions.	\$290.00	0.6	\$174.00
Reade, Dave	Meet with T. Robinson and L. Florence to discuss status of the ResCap financial statement audit.	\$290.00	0.6	\$174.00
Reade, Dave	Review the ResCap audit work paper documentation.	\$290.00	0.7	\$203.00
Robinson, Thomas	Review draft ResCap audit committee presentation regarding the 2012 financial statement audit.	\$365.00	2.3	\$839.50
Robinson, Thomas	Review ResCap audit summary memorandum.	\$365.00	3.9	\$1,423.50
Robinson, Thomas	Meet with M. Pangrazzi and D. Poisson to review ResCap financial close and reporting internal control testing.	\$365.00	1.4	\$511.00
Robinson, Thomas	Meet with D. Reade and L. Florence to discuss status of the ResCap financial statement audit.	\$365.00	0.6	\$219.00
Robinson, Thomas	Meet with D. Reade and L. Fischer to review audit plan for affiliate transactions.	\$365.00	0.6	\$219.00
Scudder, Jon	Prepare audit documentation to loans held for sale.	\$215.00	3.9	\$838.50
Scudder, Jon	Document audit procedures to loans held for sale.	\$215.00	1.6	\$344.00
Scudder, Jon	Review audit documentation to loans held for sale.	\$215.00	2.6	\$559.00
Scudder, Jon	Meet with D. Reade, J. Barker and S. Votaw to discuss loans held-for-sale valuation assumptions.	\$215.00	0.8	\$172.00
Scudder, Jon	Review audit documentation for representation and warranty reserve testing.	\$215.00	3.6	\$774.00
Scudder, Jon	Prepare audit procedures for representation and warranty reserve.	\$215.00	2.1	\$451.50
Soehnel, Reed	Perform audit planning procedures with L. Fischer, E. Wang, and R. Soehnel for the ResCap 2012 financial statement derivative balances.	\$175.00	0.6	\$105.00
Soehnel, Reed	Perform audit procedures related to ResCap's 2012 related party transactions.	\$175.00	2.6	\$455.00
Soehnel, Reed	Continue to perform audit procedures related to ResCap's 2012 related party footnote.	\$175.00	0.9	\$157.50
Soehnel, Reed	Perform audit procedures related to the ResCap 2012 financial statement related party footnote.	\$175.00	0.5	\$87.50
Soehnel, Reed	Perform audit procedures with Dave Brown for the 2012 ResCap related party footnote.	\$175.00	3.2	\$560.00
Soehnel, Reed	Document audit procedures related to the ResCap 2012 related party footnote.	\$175.00	0.3	\$52.50
Soehnel, Reed	Perform audit procedures for the 2012 ResCap financial statements derivative footnote.	\$175.00	0.5	\$87.50
Soehnel, Reed	Document audit procedures related to ResCap's 2012 derivative footnote.	\$175.00	0.5	\$87.50
Stevenson, Brad	Review documentation of ResCap financial statement audit procedures.	\$365.00	0.7	\$255.50
Trosper, Dustin	Document testing of ResCap real estate owned asset balance.	\$175.00	2.3	\$402.50
Trosper, Dustin	Test ResCap government loan insurance receivable balance.	\$175.00	2.6	\$455.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
04/01/2013				
Trosper, Dustin	Meet with M. Pangrazzi to discuss testing of ResCap government loan insurance receivable balance.	\$175.00	0.8	\$140.00
Trosper, Dustin	Document ResCap other assets testing.	\$175.00	2.6	\$455.00
Wang, Ellen	Perform audit planning procedures with L. Fischer, E. Wang, and R. Soehnel for the ResCap 2012 financial statement derivative balances.	\$215.00	0.6	\$129.00
Wang, Ellen	Prepare ResCap derivative audit planning documentation.	\$215.00	2.0	\$430.00
Wang, Ellen	Prepare ResCap derivative control testing documentation.	\$215.00	1.0	\$215.00
Wang, Ellen	Review affiliated transaction agreements.	\$215.00	2.3	\$494.50
York, LaRon	Perform audit procedures on the securitization footnote balances.	\$175.00	2.3	\$402.50
York, LaRon	Continue to perform audit procedures on the securitization footnote balances.	\$175.00	1.1	\$192.50
York, LaRon	Perform audit procedure on variable interest entities footnote balances.	\$175.00	3.1	\$542.50
Zayas, Marilitza	Review testing of GMAC Mortgage excluded loans.	\$215.00	2.1	\$451.50
Zayas, Marilitza	Request additional support for GMAC Mortgage excluded loans testing.	\$215.00	0.3	\$64.50
Zayas, Marilitza	Perform roll forward testing of GMAC Mortgage held for sale loan balances.	\$215.00	2.4	\$516.00
Zayas, Marilitza	Perform testing of GMAC Mortgage principal balance.	\$215.00	1.8	\$387.00
Zayas, Marilitza	Document testing of GMAC Mortgage contra-UPB balances.	\$215.00	1.8	\$387.00
04/02/2013				
Anderson, Mark	Prepare consultation audit summary for ResCap audit.	\$290.00	3.8	\$1,102.00
Barker, Jeremy	Audit assumptions utilized in loans held for sale valuation.	\$265.00	2.0	\$530.00
Brown, David	Perform audit procedures on the ResCap 2012 financial statement fair value footnote.	\$175.00	1.8	\$315.00
Brown, David	Review ResCap fair value financial statement footnote support templates.	\$175.00	1.1	\$192.50
Brown, David	Document audit procedures related to fair value financial statement footnote support templates.	\$175.00	0.3	\$52.50
Brown, David	Perform audit procedures on ResCap derivative income statement accounts.	\$175.00	2.2	\$385.00
Brown, David	Perform audit procedures on the income statement impact of ResCap and Ally Bank swap agreements.	\$175.00	2.3	\$402.50
Donatelli, Lauren	Document cured contact testing procedures.	\$175.00	3.3	\$577.50
Donatelli, Lauren	Document testing of rep and warrant reserve.	\$175.00	1.6	\$280.00
Donatelli, Lauren	Perform testing of contingencies footnote in 2012 ResCap financial statements.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Document testing of surety loans used in the calculation of rep and warrant reserve.	\$175.00	0.9	\$157.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
04/02/2013				
Donatelli, Lauren	Test whole loans used in calculation of rep and warrant reserve.	\$175.00	1.3	\$227.50
Donatelli, Lauren	Test surety loans used to calculate rep and warrant reserve.	\$175.00	1.2	\$210.00
Fischer, Leslie	Review affiliate transactions testing for ResCap financial statements.	\$265.00	3.2	\$848.00
Fischer, Leslie	Review affiliates footnote for ResCap financial statements.	\$265.00	0.8	\$212.00
Fischer, Leslie	Document affiliate transactions testing for ResCap financial statements.	\$265.00	3.6	\$954.00
Florence, LaKeisha	Review audit documentation for compensation expense for the ResCap financial statement audit.	\$290.00	1.5	\$435.00
Florence, LaKeisha	Review audit documentation for the government loan insurance receivable for the ResCap financial statement audit.	\$290.00	2.6	\$754.00
Green, Erin	Review status of ResCap audit procedures.	\$290.00	0.4	\$116.00
Green, Erin	Review journal entry testing memo.	\$290.00	2.2	\$638.00
Green, Erin	Prepare memorandum supporting the reliance on ResCap personal in performing audit procedures.	\$290.00	1.1	\$319.00
Green, Erin	Prepare independence compliance memo for ResCap audit file.	\$290.00	3.6	\$1,044.00
Green, Erin	Prepare evaluation of control deficiencies summary for ResCap audit file.	\$290.00	1.2	\$348.00
Harrison, Brian	Document depreciation testing workpapers for ResCap audit.	\$175.00	1.5	\$262.50
Harrison, Brian	Prepare journal entry testing memo.	\$175.00	0.9	\$157.50
Lang, Nick	Document ResCap entity-level controls.	\$215.00	2.9	\$623.50
Lang, Nick	Reconcile ResCap general information technology control workpapers to the ResCap relevant applications.	\$215.00	2.1	\$451.50
Ma, Helene	Audit the ResCap statement of cash flows.	\$215.00	3.6	\$774.00
Ma, Helene	Document ResCap statement of cash flows audit procedures.	\$215.00	2.1	\$451.50
Ma, Helene	Review cash flow statement support for the loan roll forward calculations.	\$215.00	2.8	\$602.00
Medway, David	Test claims received by ResCap debtor entities as of 12/31/2012.	\$215.00	4.1	\$881.50
Medway, David	Test ResCap reorganization items as of 12/31/2012.	\$215.00	2.1	\$451.50
Moss, Morgan	Perform testing of cash balances.	\$175.00	4.3	\$752.50
Moss, Morgan	Document testing of cash balances.	\$175.00	4.2	\$735.00
Nealon, Matt	Prepare audit documentation for ResCap discontinued operations footnote.	\$175.00	3.7	\$647.50
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale footnote.	\$175.00	2.9	\$507.50
Nealon, Matt	Prepare audit documentation for ResCap finance receivables footnote.	\$175.00	3.3	\$577.50
Nealon, Matt	Prepare audit documentation for ResCap fair value footnote.	\$175.00	3.1	\$542.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
04/02/2013				
Pangrazzi, Michael	Call with C. Mason and D. Trosper to discuss ResCap real estate owned balances as of 12/31/12.	\$215.00	0.3	\$64.50
Pangrazzi, Michael	Review government loan insurance receivables test as of 12/31/12.	\$215.00	1.4	\$301.00
Pangrazzi, Michael	Review ResCap intercompany loans receivable trial balance as of 12/31/12.	\$215.00	1.3	\$279.50
Pangrazzi, Michael	Review ResCap financial close and reporting risk of material misstatement documentation.	\$215.00	1.7	\$365.50
Pangrazzi, Michael	Review ResCap financial close and reporting internal control testing.	\$215.00	3.7	\$795.50
Poisson, David	Document testing of financial reporting internal controls.	\$175.00	1.2	\$210.00
Poisson, David	Test financial reporting internal controls.	\$175.00	2.4	\$420.00
Poisson, David	Perform journal entry testing.	\$175.00	2.4	\$420.00
Rankin, Crystal	Perform year end substantive test procedures for incentive compensation.	\$215.00	1.8	\$387.00
Rankin, Crystal	Test fair value footnote disclosure.	\$215.00	0.6	\$129.00
Rankin, Crystal	Perform year end unsecured debt substantive test procedures.	\$215.00	2.4	\$516.00
Rankin, Crystal	Perform year end substantive debt testing procedures.	\$215.00	2.7	\$580.50
Rankin, Crystal	Review year end control testing procedures.	\$215.00	1.1	\$236.50
Rayes, Omar	Document procedures performed on litigation confirmations received.	\$175.00	2.2	\$385.00
Reade, Dave	Review ResCap financial statements.	\$290.00	0.3	\$87.00
Reade, Dave	Compile new ResCap financial comments from Deloitte for ResCap financial reporting.	\$290.00	0.6	\$174.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	1.3	\$377.00
Reade, Dave	Audit mortgage servicing rights.	\$290.00	0.4	\$116.00
Reade, Dave	Review status of ResCap audit procedures.	\$290.00	1.0	\$290.00
Reade, Dave	Audit ResCap's litigation accrual.	\$290.00	1.1	\$319.00
Reade, Dave	Prepare concurring partner review materials.	\$290.00	0.4	\$116.00
Robinson, Thomas	Review ResCap mortgage securitization control testing.	\$365.00	2.1	\$766.50
Robinson, Thomas	Review ResCap audit committee presentation.	\$365.00	3.2	\$1,168.00
Robinson, Thomas	Review ResCap internal control testing.	\$365.00	2.1	\$766.50
Robinson, Thomas	Review ResCap management representation letter.	\$365.00	2.3	\$839.50
Robinson, Thomas	Meet with E. Green and C. Rankin to review status of the substantive testing of ResCap debt.	\$365.00	0.5	\$182.50
Scudder, Jon	Perform audit procedures to test the representation and warranty reserve.	\$215.00	3.8	\$817.00
Scudder, Jon	Review controls testing documentation for the representation and warranty reserve.	\$215.00	3.5	\$752.50
Scudder, Jon	Review tie-out procedures to the 2012 ResCap financial statements.	\$215.00	3.9	\$838.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

04/02/2013

Soehnel, Reed	Perform audit procedures related to the 2012 ResCap derivative footnote.	\$175.00	1.5	\$262.50
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party footnote	\$175.00	1.5	\$253.75
Soehnel, Reed	Document audit procedures for the 2012 ResCap related party footnote.	\$175.00	2.8	\$490.00
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party transactions.	\$175.00	0.3	\$52.50
Stevenson, Brad	Review documentation of ResCap financial statement audit procedures.	\$365.00	1.2	\$438.00
Trosper, Dustin	Document testing of ResCap real estate owned asset balance.	\$175.00	3.8	\$665.00
Trosper, Dustin	Document ResCap other assets testing procedures.	\$175.00	3.1	\$542.50
Wang, Ellen	Review derivative testing related to MSR hedges.	\$215.00	2.1	\$451.50
Wang, Ellen	Update derivative risk of material misstatement documentation.	\$215.00	0.5	\$107.50
Wang, Ellen	Review derivative control testing.	\$215.00	2.3	\$494.50
Wang, Ellen	Review derivative substantive testing plan.	\$215.00	1.0	\$215.00
Wang, Ellen	Review client provided support for derivatives fair market value roll forward.	\$215.00	1.9	\$408.50
York, LaRon	Perform audit procedures on the securitization footnote balances.	\$175.00	2.3	\$402.50
York, LaRon	Continue to perform audit procedure on the securitization footnote balances.	\$175.00	3.1	\$542.50
York, LaRon	Perform audit procedures on variable interest entities footnote balances.	\$175.00	2.4	\$420.00
Zayas, Marilitza	Perform testing of ResCap repurchase interest expense.	\$215.00	2.3	\$494.50
Zayas, Marilitza	Review status of ResCap audit procedures.	\$215.00	0.2	\$43.00
Zayas, Marilitza	Perform testing of GMAC Mortgage premium/discount balances.	\$215.00	2.9	\$623.50
Zayas, Marilitza	Perform testing of RFC premium/discount balances.	\$215.00	2.5	\$537.50

04/03/2013

Barker, Jeremy	Audit assumptions utilized in loans held for sale valuation.	\$265.00	1.0	\$265.00
Brown, David	Meet with R. Soehnel to discuss ResCap 2012 financial statement related party footnote testing.	\$175.00	0.6	\$105.00
Donatelli, Lauren	Document testing of surety loans used within the rep and warrant reserve.	\$175.00	1.7	\$297.50
Donatelli, Lauren	Perform testing of contingencies footnote in 2012 ResCap financial statements.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Document cured contract testing.	\$175.00	3.1	\$542.50
Donatelli, Lauren	Test whole loans used within calculation of rep and warrant testing.	\$175.00	1.3	\$227.50
Ellsworth, Chad	Review year end MSR working papers for ResCap stand alone audit.	\$365.00	0.3	\$109.50
Ellsworth, Chad	Review year end MSR assumption working papers for ResCap stand alone audit.	\$365.00	0.4	\$146.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/03/2013				
Ellsworth, Chad	Review year end working papers for ResCap audit.	\$365.00	0.3	\$109.50
Fischer, Leslie	Review affiliates footnote in ResCap financial statements.	\$265.00	0.6	\$159.00
Fischer, Leslie	Test affiliate transactions for ResCap financial statements.	\$265.00	1.9	\$503.50
Fischer, Leslie	Review audit work for derivative balances testing.	\$265.00	2.6	\$689.00
Fischer, Leslie	Review auditing of cash confirmations.	\$265.00	1.6	\$424.00
Florence, LaKeisha	Review audit documentation for government loan insurance receivable testing for the ResCap financial statement audit.	\$290.00	1.2	\$348.00
Florence, LaKeisha	Review audit documentation for operating expense testing for the ResCap financial statement audit.	\$290.00	1.0	\$290.00
Florence, LaKeisha	Review audit documentation for bankruptcy claims testing for the ResCap financial statement audit.	\$290.00	2.1	\$609.00
Florence, LaKeisha	Prepare audit documentation for bankruptcy claims testing for the ResCap financial statement audit.	\$290.00	0.7	\$203.00
Green, Erin	Prepare assessment of use of others memos for ResCap audit file.	\$290.00	3.2	\$928.00
Green, Erin	Prepare affiliates testing memo.	\$290.00	1.6	\$464.00
Green, Erin	Review secured debt audit testing.	\$290.00	3.2	\$928.00
Harrison, Brian	Audit the ResCap fair value footnote disclosures.	\$175.00	2.4	\$420.00
Harrison, Brian	Perform liquidation testing procedures.	\$175.00	0.4	\$70.00
Harrison, Brian	Perform other liabilities testing.	\$175.00	2.7	\$472.50
Harrison, Brian	Audit the ResCap receivables footnote disclosures.	\$175.00	1.2	\$210.00
Lang, Nick	Document ResCap general information technology control and entity-level control results.	\$215.00	2.2	\$473.00
Lang, Nick	Review documentation of ResCap entity-level control workpapers.	\$215.00	0.8	\$172.00
Loo, Alice	Perform research regarding ResCap income tax accounting matters.	\$290.00	1.0	\$290.00
Ma, Helene	Audit the ResCap statement of cash flows.	\$215.00	1.7	\$365.50
Ma, Helene	Audit the ResCap loan cash flows amounts.	\$215.00	1.5	\$322.50
Ma, Helene	Perform substantive testing of operating cash flow amounts.	\$215.00	3.9	\$838.50
Ma, Helene	Perform substantive testing of financing cash flow amounts.	\$215.00	1.9	\$408.50
Ma, Helene	Perform testing of income tax footnote.	\$215.00	1.0	\$215.00
Ma, Helene	Document testing of income tax footnote.	\$215.00	1.0	\$215.00
Mawn, Laura	Audit ResCap financial statement footnote disclosures.	\$175.00	3.3	\$577.50
Medway, David	Review status of 2012 ResCap audit procedures.	\$215.00	3.9	\$838.50
Medway, David	Test ResCap MSR asset as of 12/31/2012.	\$215.00	3.1	\$666.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

04/03/2013

Moss, Morgan	Perform testing of cash balances.	\$175.00	3.2	\$560.00
Moss, Morgan	Perform testing of borrowings footnote.	\$175.00	4.1	\$717.50
Moss, Morgan	Document testing of borrowings footnote.	\$175.00	2.1	\$367.50
Nealon, Matt	Prepare audit documentation for ResCap discontinued operations footnote.	\$175.00	1.9	\$332.50
Nealon, Matt	Prepare audit documentation for ResCap finance receivables footnote.	\$175.00	3.1	\$542.50
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale footnote.	\$175.00	2.2	\$385.00
Nealon, Matt	Prepare audit documentation for ResCap fair value footnote.	\$175.00	2.9	\$507.50
Pangrazzi, Michael	Call with S. Jenson to discuss fair value footnote disclosure.	\$215.00	0.3	\$64.50
Pangrazzi, Michael	Audit ResCap other assets footnote.	\$215.00	1.9	\$408.50
Pangrazzi, Michael	Audit ResCap fair value footnote and related disclosures.	\$215.00	2.9	\$623.50
Pangrazzi, Michael	Audit ResCap discontinued operations footnote and related disclosures.	\$215.00	1.4	\$301.00
Poisson, David	Perform journal entry testing.	\$175.00	1.2	\$210.00
Rankin, Crystal	Review year end substantive testing procedures for cash.	\$215.00	0.8	\$172.00
Rankin, Crystal	Perform year end secured debt test procedures.	\$215.00	4.4	\$946.00
Rankin, Crystal	Perform year end unsecured debt test procedures.	\$215.00	1.3	\$279.50
Rankin, Crystal	Test borrowings footnote disclosure.	\$215.00	1.3	\$279.50
Rankin, Crystal	Perform year end substantive test procedures for other liabilities.	\$215.00	2.1	\$451.50
Rayes, Omar	Document procedures performed on litigation confirmations received.	\$175.00	2.4	\$420.00
Reade, Dave	Continue to review ResCap financial statement disclosures.	\$290.00	1.9	\$551.00
Reade, Dave	Audit ResCap's litigation accrual.	\$290.00	0.9	\$261.00
Reade, Dave	Prepare ResCap audit committee presentation materials.	\$290.00	1.7	\$493.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	0.4	\$116.00
Reade, Dave	Audit ResCap cash flow statement.	\$290.00	1.1	\$319.00
Reade, Dave	Review ResCap financial statements.	\$290.00	1.9	\$551.00
Reade, Dave	Audit income statement balances in the consolidated financial statements.	\$290.00	0.8	\$232.00
Reade, Dave	Conference call with T. Robinson, L. Florence, J. Horner and B. Westman to discuss status of ResCap audit.	\$290.00	0.5	\$145.00
Reade, Dave	Audit loans held-for-sale.	\$290.00	1.1	\$319.00
Robinson, Thomas	Review ResCap affiliate transactions substantive audit documentation.	\$365.00	1.3	\$474.50
Robinson, Thomas	Review ResCap bankruptcy court transcripts.	\$365.00	1.1	\$401.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/03/2013				
Robinson, Thomas	Review substantive testing for the ResCap financial statement audit.	\$365.00	2.2	\$803.00
Robinson, Thomas	Conference call with D. Reade, L. Florence, J. Horner and B. Westman to discuss status of the ResCap audit.	\$365.00	0.5	\$182.50
Robinson, Thomas	Meet with T. Hamezehpour to discuss role and responsibilities of the ResCap chief restructuring officer.	\$365.00	0.6	\$219.00
Scudder, Jon	Review audit documentation for testing the representation and warranty controls.	\$215.00	3.6	\$774.00
Scudder, Jon	Prepare audit documentation for the representation and warranty reserve testing.	\$215.00	3.7	\$795.50
Scudder, Jon	Review audit documentation for loans held for sale.	\$215.00	1.7	\$365.50
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party footnote.	\$175.00	3.2	\$560.00
Soehnel, Reed	Document audit procedures for the 2012 ResCap related party footnote.	\$175.00	2.4	\$420.00
Soehnel, Reed	Meet with D. Brown to discuss ResCap 2012 financial statement related party footnote testing.	\$175.00	0.6	\$105.00
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party transactions.	\$175.00	1.8	\$315.00
Soehnel, Reed	Review status of audit procedures.	\$175.00	1.7	\$297.50
Soehnel, Reed	Document audit procedures for the 2012 ResCap related party transactions.	\$175.00	0.8	\$131.25
Stevenson, Brad	Review audit procedures and documentation of derivative-related income statement balances.	\$365.00	2.6	\$949.00
Trosper, Dustin	Call with C. Mason (ResCap) and M. Pangrazzi to discuss ResCap real estate owned balances as of 12/31/12.	\$175.00	0.3	\$52.50
Trosper, Dustin	Document ResCap other assets testing procedures.	\$175.00	3.4	\$595.00
Trosper, Dustin	Test ResCap government loan insurance receivable balance.	\$175.00	2.3	\$402.50
Trosper, Dustin	Document ResCap real estate owned asset balance testing.	\$175.00	2.1	\$367.50
Votaw, Steve	Review non-core loans held for sale audit testing memo.	\$290.00	1.8	\$522.00
Wang, Ellen	Audit derivatives valuation rollforward.	\$215.00	0.2	\$43.00
Wang, Ellen	Review the ResCap derivative footnote income statement presentation.	\$215.00	1.4	\$301.00
Wang, Ellen	Review derivative substantive testing plan.	\$215.00	0.8	\$172.00
Wang, Ellen	Review intercompany swap documentation.	\$215.00	1.1	\$236.50
York, LaRon	Perform audit procedures on the securitization footnote balances.	\$175.00	3.4	\$595.00
York, LaRon	Continue to perform audit procedure on the securitization footnote balances.	\$175.00	2.8	\$490.00
York, LaRon	Perform audit procedure on variable interest entities footnote balances.	\$175.00	2.7	\$472.50
York, LaRon	Review supporting templates related to the securitization and variable interest entities footnote.	\$175.00	3.1	\$542.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
04/03/2013				
York, LaRon	Perform audit procedures for default servicer advance testing.	\$175.00	1.3	\$227.50
Zayas, Marilitza	Test fair value footnote disclosure.	\$215.00	0.6	\$129.00
04/04/2013				
Anderson, Mark	Prepare consultation audit summary for ResCap audit.	\$290.00	0.3	\$87.00
Brown, David	Review ResCap 2012 financial statement related party footnote audit procedures.	\$175.00	0.7	\$122.50
Brown, David	Perform audit procedures related to the ResCap 2012 financial statement related party footnote.	\$175.00	3.5	\$612.50
Brown, David	Review audit documentation for the ResCap 2012 financial statement related party footnote.	\$175.00	2.7	\$472.50
Donatelli, Lauren	Perform testing of contingencies footnote in 2012 ResCap financial statements.	\$175.00	3.6	\$630.00
Donatelli, Lauren	Document testing of contingencies footnote in 2012 ResCap financial statements.	\$175.00	1.9	\$332.50
Donatelli, Lauren	Document cured contract testing.	\$175.00	3.9	\$682.50
Donatelli, Lauren	Document whole and surety loan testing.	\$175.00	1.9	\$332.50
Ellsworth, Chad	Review year end MSR working papers for ResCap stand alone audit.	\$365.00	0.5	\$182.50
Fischer, Leslie	Review affiliate transactions for ResCap financial statements.	\$265.00	2.9	\$768.50
Fischer, Leslie	Review derivatives footnote for ResCap financial statements.	\$265.00	0.7	\$185.50
Florence, LaKeisha	Perform review of audit documentation for other liabilities testing for the ResCap audit.	\$290.00	3.2	\$928.00
Florence, LaKeisha	Perform review of audit documentation for operating expenses testing for the ResCap audit.	\$290.00	2.7	\$783.00
Florence, LaKeisha	Perform review of audit documentation for government loan insurance receivable testing for the ResCap audit.	\$290.00	2.0	\$580.00
Florence, LaKeisha	Perform review of audit documentation for agency loan sales testing for the ResCap financial statement audit.	\$290.00	1.7	\$493.00
Green, Erin	Review secured debt testing.	\$290.00	3.9	\$1,131.00
Green, Erin	Review unsecured debt audit testing.	\$290.00	0.6	\$174.00
Harrison, Brian	Audit the ResCap fair value footnote disclosures.	\$175.00	0.5	\$87.50
Harrison, Brian	Perform testing of other liability balances.	\$175.00	2.2	\$385.00
Harrison, Brian	Perform liquidation testing procedures.	\$175.00	2.9	\$507.50
Harrison, Brian	Review the Recap 2012 control deficiencies memo.	\$175.00	0.9	\$157.50
Kozlowski, Terri	Clear notes for testing of ResCap income tax workpapers.	\$290.00	0.9	\$261.00
Kozlowski, Terri	Review income tax footnote testing.	\$290.00	0.4	\$116.00
Mallak, Ashley	Perform testing of income tax amounts.	\$215.00	1.7	\$365.50
Mawn, Laura	Audit ResCap financial statement footnote disclosures.	\$175.00	4.0	\$700.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/04/2013				
Medway, David	Review status of 2012 ResCap audit procedures.	\$215.00	3.9	\$838.50
Medway, David	Document procedures performed to test ResCap reorganization items.	\$215.00	3.4	\$731.00
Medway, David	Prepare ResCap financial statement tie-out.	\$215.00	2.9	\$623.50
Moss, Morgan	Perform testing of borrowings footnote.	\$175.00	3.6	\$630.00
Moss, Morgan	Perform testing of cash balances.	\$175.00	5.4	\$945.00
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale footnote.	\$175.00	3.1	\$542.50
Nealon, Matt	Prepare audit documentation for ResCap discontinued operations footnote.	\$175.00	3.9	\$682.50
Nealon, Matt	Prepare audit documentation for ResCap finance receivables footnote.	\$175.00	2.9	\$507.50
Nealon, Matt	Prepare audit documentation for ResCap fair value footnote.	\$175.00	3.8	\$665.00
Pangrazzi, Michael	Audit ResCap other revenue footnote.	\$215.00	1.7	\$365.50
Pangrazzi, Michael	Audit ResCap other assets footnote.	\$215.00	3.3	\$709.50
Pangrazzi, Michael	Audit ResCap fair value footnote and related disclosures.	\$215.00	3.1	\$666.50
Poisson, David	Perform journal entry testing.	\$175.00	1.7	\$297.50
Poisson, David	Perform testing of other liabilities.	\$175.00	1.3	\$227.50
Rankin, Crystal	Testing of pension disclosures.	\$215.00	1.4	\$301.00
Rankin, Crystal	Perform substantive testing procedures for pension liabilities.	\$215.00	1.1	\$236.50
Rankin, Crystal	Test borrowings footnote disclosure.	\$215.00	0.8	\$172.00
Rankin, Crystal	Perform year end substantive unsecured debt testing procedures.	\$215.00	2.8	\$602.00
Rankin, Crystal	Perform year end secured debt test procedures.	\$215.00	1.1	\$236.50
Rankin, Crystal	Document year end substantive secured debt test.	\$215.00	2.9	\$623.50
Rankin, Crystal	Review year end substantive cash testing procedures.	\$215.00	0.9	\$193.50
Rayes, Omar	Document procedures performed on litigation confirmations received.	\$175.00	1.0	\$175.00
Reade, Dave	Meet with B. Frank to discuss financial statement comments.	\$290.00	1.8	\$522.00
Reade, Dave	Audit mortgage servicing rights.	\$290.00	1.2	\$348.00
Reade, Dave	Review ResCap's audit committee materials.	\$290.00	1.1	\$319.00
Reade, Dave	Prepare ResCap audit summary workpapers.	\$290.00	3.4	\$986.00
Reade, Dave	Audit ResCap liabilities subject to compromise.	\$290.00	1.0	\$290.00
Robinson, Thomas	Review ResCap audit summary memorandum.	\$365.00	1.4	\$511.00
Robinson, Thomas	Review status of the engagement quality control review.	\$365.00	0.7	\$255.50
Robinson, Thomas	Meet with J. Whitlinger to discuss status of the ResCap audit.	\$365.00	1.1	\$401.50
Robinson, Thomas	Review ResCap draft financial statements.	\$365.00	1.8	\$657.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
04/04/2013				
Robinson, Thomas	Review ResCap audit committee presentation for the April 11, 2013 meeting.	\$365.00	1.3	\$474.50
Scudder, Jon	Review audit documentation for loans held for sale.	\$215.00	1.9	\$408.50
Scudder, Jon	Perform audit procedures for the representation and warranty reserve.	\$215.00	2.6	\$559.00
Scudder, Jon	Review audit documentation for the representation and warranty reserve testing.	\$215.00	3.3	\$709.50
Scudder, Jon	Perform tie-out procedures for the ResCap financial statements footnotes.	\$215.00	3.3	\$709.50
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party footnote.	\$175.00	0.7	\$122.50
Soehnel, Reed	Document audit procedures for the 2012 ResCap related party footnote.	\$175.00	2.2	\$385.00
Soehnel, Reed	Continue to perform audit procedures for the 2012 ResCap related party footnote.	\$175.00	1.8	\$315.00
Soehnel, Reed	Perform audit procedures related to the 2012 ResCap financial statements.	\$175.00	1.1	\$192.50
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party transactions.	\$175.00	1.0	\$175.00
Soehnel, Reed	Perform audit procedures for the 2012 ResCap derivative footnote.	\$175.00	1.3	\$218.75
Soehnel, Reed	Document audit procedures for the 2012 ResCap related party transactions.	\$175.00	1.8	\$306.25
Soehnel, Reed	Document audit procedures for the 2012 ResCap derivative footnote.	\$175.00	0.3	\$52.50
Soehnel, Reed	Continue to perform audit procedures related to the 2012 ResCap derivative footnote.	\$175.00	0.8	\$131.25
Stevenson, Brad	Review tests of journal entries recorded at ResCap.	\$365.00	1.7	\$620.50
Stevenson, Brad	Review audit procedures and documentation related to other asset balances for the ResCap financial statement audit.	\$365.00	1.9	\$693.50
Trosper, Dustin	Document testing of ResCap government loan insurance receivable balance.	\$175.00	2.7	\$472.50
Trosper, Dustin	Test ResCap government loan insurance receivable balance.	\$175.00	3.4	\$595.00
Trosper, Dustin	Meet with L. Florence and M. Pangrazzi to discuss status of ResCap other assets substantive testing and reporting.	\$175.00	0.3	\$52.50
Wang, Ellen	Review derivative testing related to MSR hedges.	\$215.00	0.5	\$107.50
Wang, Ellen	Review derivative footnote disclosures.	\$215.00	3.6	\$774.00
Wang, Ellen	Prepare for client meeting regarding derivative footnote disclosures.	\$215.00	0.5	\$107.50
York, LaRon	Document servicer advance testing memo.	\$175.00	1.4	\$245.00
York, LaRon	Perform audit procedures on ResCap footnote disclosures.	\$175.00	3.2	\$560.00
York, LaRon	Review supporting templates related to the securitization and variable interest entities footnote.	\$175.00	3.2	\$560.00
York, LaRon	Perform audit procedure on the securitization and variable interest entities footnote.	\$175.00	2.8	\$490.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

04/04/2013

York, LaRon	Continue to review supporting templates related to the securitization and variable interest entities footnote.	\$175.00	2.9	\$507.50
Zayas, Marilitza	Review mortgage high risk loans testing workpaper.	\$215.00	1.3	\$279.50
Zayas, Marilitza	Review support obtained for fair value footnote finance receivables balances.	\$215.00	2.1	\$451.50
Zayas, Marilitza	Prepare finance receivables footnote testing workpaper.	\$215.00	3.5	\$752.50
Zayas, Marilitza	Update ResCap mortgage lending leadsheet.	\$215.00	1.1	\$236.50

04/05/2013

Anderson, Mark	Prepare consultation audit summary for ResCap audit.	\$290.00	0.5	\$145.00
Brown, David	Perform audit procedures related to the ResCap 2012 financial statement related party footnote.	\$175.00	3.8	\$665.00
Brown, David	Document audit procedures related to the ResCap 2012 financial statement related party footnote.	\$175.00	1.6	\$280.00
Brown, David	Meet with E. Wang to review the status of the ResCap 2012 financial statement fair value disclosure.	\$175.00	0.7	\$122.50
Brown, David	Perform review procedures on the ResCap 2012 financial statement related party footnote.	\$175.00	1.3	\$227.50
Brown, David	Review status of auditing the ResCap 2012 financial statement related party footnote items with R. Soehnel.	\$175.00	0.8	\$140.00
Dabevski, Desislava	Meet with D. Reade and D. Folk to discuss ResCap audit procedures.	\$175.00	0.4	\$70.00
Donatelli, Lauren	Perform testing of contingencies footnote in 2012 ResCap financial statements.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Document testing of whole loans used in rep and warrant reserve.	\$175.00	2.3	\$402.50
Donatelli, Lauren	Meet with M. Natoli (ResCap) to discuss contingencies footnote.	\$175.00	0.3	\$52.50
Donatelli, Lauren	Test whole loans used to calculate rep and warrant reserve.	\$175.00	1.7	\$297.50
Fischer, Leslie	Review affiliates footnote for ResCap financial statements.	\$265.00	2.2	\$583.00
Folk, Darnell	Meet with D. Reade and D. Dabevski to discuss ResCap audit procedures.	\$215.00	0.4	\$86.00
Green, Erin	Review secured debt audit testing.	\$290.00	2.3	\$667.00
Green, Erin	Review journal entry testing.	\$290.00	1.7	\$493.00
Green, Erin	Prepare evaluation of control deficiencies summary for ResCap audit file.	\$290.00	3.3	\$957.00
Harrison, Brian	Reconcile client prepared control deficiency lists for testing.	\$175.00	1.0	\$175.00
Harrison, Brian	Perform fixed asset testing.	\$175.00	1.5	\$262.50
Harrison, Brian	Perform testing of other comprehensive income.	\$175.00	0.8	\$140.00
Harrison, Brian	Perform testing of non-interest expense footnote.	\$175.00	2.0	\$350.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	0.9	\$328.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
04/05/2013				
Medway, David	Prepare tie-out documentation of servicing activities footnote.	\$215.00	2.1	\$451.50
Medway, David	Review status of 2012 ResCap audit procedures.	\$215.00	2.2	\$473.00
Medway, David	Document testing of ResCap MSR amounts.	\$215.00	1.7	\$365.50
Moss, Morgan	Perform testing of cash balances.	\$175.00	4.3	\$752.50
Moss, Morgan	Document testing of cash balances.	\$175.00	4.4	\$770.00
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale footnote.	\$175.00	3.8	\$665.00
Nealon, Matt	Prepare audit documentation for ResCap discontinued operations footnote.	\$175.00	1.4	\$245.00
Nealon, Matt	Prepare audit documentation for ResCap finance receivables footnote.	\$175.00	2.2	\$385.00
Nealon, Matt	Prepare audit documentation for ResCap fair value footnote.	\$175.00	2.1	\$367.50
Pangrazzi, Michael	Audit ResCap discontinued operations footnote and related disclosures.	\$215.00	2.1	\$451.50
Pangrazzi, Michael	Audit ResCap other receivables footnote.	\$215.00	1.9	\$408.50
Pangrazzi, Michael	Audit ResCap fair value footnote and related disclosures.	\$215.00	1.7	\$365.50
Pangrazzi, Michael	Meet with D. Trosper to discuss test of ResCap REO asset balance.	\$215.00	2.2	\$473.00
Poisson, David	Perform testing of other liabilities.	\$175.00	2.2	\$385.00
Poisson, David	Perform journal entry testing.	\$175.00	3.7	\$647.50
Rankin, Crystal	Review year end substantive cash test procedures.	\$215.00	0.4	\$86.00
Rankin, Crystal	Perform year end substantive secured debt test procedures.	\$215.00	3.8	\$817.00
Rankin, Crystal	Perform year end substantive unsecured debt test procedures.	\$215.00	1.3	\$279.50
Rankin, Crystal	Test other liabilities footnote disclosures.	\$215.00	1.1	\$236.50
Rankin, Crystal	Perform year end substantive test procedures for operating expenses.	\$215.00	2.3	\$494.50
Rayes, Omar	Document procedures performed on litigation confirmations received.	\$175.00	0.5	\$87.50
Reade, Dave	Review status of ResCap audit procedures.	\$290.00	1.8	\$522.00
Reade, Dave	Prepare ResCap audit summary workpapers.	\$290.00	0.6	\$174.00
Reade, Dave	Review ResCap litigation confirmation workpapers.	\$290.00	3.7	\$1,073.00
Reade, Dave	Audit amounts related to the Department of Justice settlement accrual.	\$290.00	0.7	\$203.00
Reade, Dave	Audit ResCap financial statement footnotes.	\$290.00	1.2	\$348.00
Reade, Dave	Meet with D. Dabevski and D. Folk to discuss ResCap audit procedures.	\$290.00	0.4	\$116.00
Robinson, Thomas	Review substantive audit testing of representations and warranties.	\$365.00	2.3	\$839.50
Robinson, Thomas	Review ResCap debt substantive testing workpapers.	\$365.00	1.6	\$584.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
04/05/2013				
Robinson, Thomas	Review ResCap audit summary documentation.	\$365.00	2.3	\$839.50
Scudder, Jon	Review tie-out procedures for the ResCap financial statements.	\$215.00	3.9	\$838.50
Scudder, Jon	Review audit documentation for the representation and warranty reserve testing.	\$215.00	1.1	\$236.50
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party footnote.	\$175.00	1.1	\$192.50
Soehnel, Reed	Review status of auditing the ResCap 2012 financial statement related party footnote items with D. Brown	\$175.00	0.8	\$140.00
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party transactions.	\$175.00	2.3	\$402.50
Soehnel, Reed	Document audit procedures for the 2012 ResCap related party footnote.	\$175.00	2.3	\$402.50
Soehnel, Reed	Perform audit procedures for the 2012 ResCap derivative footnote.	\$175.00	0.5	\$87.50
Stevenson, Brad	Review mortgage lending audit procedures and documentation.	\$365.00	2.9	\$1,058.50
Stevenson, Brad	Review income tax audit procedures and documentation.	\$365.00	3.2	\$1,168.00
Sunderland, Daniel	Review ResCap audit summary documentation.	\$365.00	2.0	\$730.00
Trosper, Dustin	Meet with M. Pangrazzi to discuss testing of ResCap real estate owned asset balance.	\$175.00	2.2	\$385.00
Trosper, Dustin	Document ResCap other revenue testing procedures.	\$175.00	3.2	\$560.00
Trosper, Dustin	Document testing of ResCap real estate owned asset balance.	\$175.00	1.4	\$245.00
Wang, Ellen	Audit derivative footnote disclosures.	\$215.00	0.2	\$43.00
Wang, Ellen	Meet with D. Brown to review the status of the fair value disclosure.	\$215.00	0.7	\$150.50
Wang, Ellen	Review fair market value footnote testing.	\$215.00	2.5	\$537.50
York, LaRon	Review supporting templates related to the securitization and variable interest entities footnote.	\$175.00	2.6	\$455.00
York, LaRon	Perform audit procedure on the securitization and variable interest entities footnote.	\$175.00	2.8	\$490.00
York, LaRon	Perform audit procedure on the securitization footnote balances.	\$175.00	2.9	\$507.50
York, LaRon	Review client disclosure template that supports other asset and other income testing.	\$175.00	0.8	\$140.00
Zayas, Marilitza	Review mortgage lending testing.	\$215.00	1.9	\$408.50
Zayas, Marilitza	Review testing of excluded loans.	\$215.00	2.2	\$473.00
Zayas, Marilitza	Perform testing of mortgage lending.	\$215.00	0.7	\$150.50
Zayas, Marilitza	Perform testing of ResCap repurchase interest expense.	\$215.00	1.6	\$344.00
Zayas, Marilitza	Test finance receivables footnote.	\$215.00	1.2	\$258.00
Zayas, Marilitza	Test mortgage high risk loans footnote.	\$215.00	0.4	\$86.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

04/06/2013

Medway, David	Document procedures performed to test ResCap liabilities subject to compromise.	\$215.00	3.8	\$817.00
Medway, David	Document procedures performed to test claims submitted to ResCap debtor entities as of 12/31/2012.	\$215.00	2.2	\$473.00
Nealon, Matt	Prepare audit documentation for ResCap finance receivables footnote.	\$175.00	3.1	\$542.50
Nealon, Matt	Prepare audit documentation for ResCap fair value footnote.	\$175.00	2.6	\$455.00
Poisson, David	Perform journal entry testing.	\$175.00	1.1	\$192.50
Reade, Dave	Draft agenda for meeting with B. Westman and J. Horner.	\$290.00	0.4	\$116.00
Reade, Dave	Prepare litigation summary memorandum.	\$290.00	2.8	\$812.00
Reade, Dave	Audit litigation internal controls.	\$290.00	1.2	\$348.00
Reade, Dave	Meet with J. Horner to review audit status.	\$290.00	1.4	\$406.00
Robinson, Thomas	Review substantive testing of representations and warranties.	\$365.00	1.8	\$657.00
Robinson, Thomas	Review ResCap control deficiencies analysis and documentation.	\$365.00	1.5	\$547.50
Robinson, Thomas	Review claims and cures substantive audit procedures.	\$365.00	1.9	\$693.50
Scudder, Jon	Review model calculation audit procedures for the representation and warranty reserve.	\$215.00	3.7	\$795.50
Scudder, Jon	Review data reconciliation audit procedures for representation and warranty reserve.	\$215.00	2.9	\$623.50
York, LaRon	Perform audit procedure on the securitization and variable interest entities footnote.	\$175.00	3.0	\$525.00
Zayas, Marilitza	Review fair value disclosure testing procedures.	\$215.00	0.9	\$193.50

04/07/2013

Harrison, Brian	Perform testing of non-interest expense footnote.	\$175.00	4.0	\$700.00
Harrison, Brian	Audit the ResCap fair value footnote disclosures.	\$175.00	2.1	\$367.50
Harrison, Brian	Perform loan liquidations testing procedures.	\$175.00	2.9	\$507.50
Ma, Helene	Perform substantive testing of financing cash flow amounts.	\$215.00	2.5	\$537.50
Nealon, Matt	Prepare audit documentation for ResCap finance receivables footnote.	\$175.00	1.0	\$175.00
Nealon, Matt	Prepare audit documentation for ResCap fair value footnote.	\$175.00	2.5	\$437.50
Reade, Dave	Review status of ResCap audit procedures.	\$290.00	0.6	\$174.00
Reade, Dave	Review mortgage servicing rights substantive workpapers.	\$290.00	1.3	\$377.00
Reade, Dave	Prepare comparison of ResCap's mortgage servicing right to peers.	\$290.00	1.8	\$522.00
Reade, Dave	Document comparison of ResCap's mortgage servicing right to peers.	\$290.00	1.4	\$406.00
Robinson, Thomas	Review ResCap litigation and claims substantive audit procedures.	\$365.00	2.6	\$949.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/07/2013				
Robinson, Thomas	Review ResCap bankruptcy accounting substantive audit procedures.	\$365.00	2.9	\$1,058.50
Scudder, Jon	Review audit documentation for the representation and warranty reserve testing.	\$215.00	2.9	\$623.50
Scudder, Jon	Perform reporting procedures for the ResCap financial statement audit.	\$215.00	3.9	\$838.50
04/08/2013				
Baciorowski, Peter	Extract journal entry details for substantive audit sampling procedures.	\$265.00	1.9	\$503.50
Brown, David	Meet with L. Florence and L. Fischer to review plan for testing of loans sold/purchased balances reported in the 2012 ResCap related party footnote.	\$175.00	1.2	\$210.00
Brown, David	Conference call with A. Conwell to review outstanding items related to the 2012 ResCap footnotes.	\$175.00	1.1	\$192.50
Brown, David	Perform review procedures on the 2012 ResCap related party footnote.	\$175.00	2.8	\$490.00
Brown, David	Meet with R. Soehnel to discuss documentation of the audit procedures performed for the 2012 ResCap related party and derivative footnotes.	\$175.00	0.7	\$122.50
Brown, David	Document audit procedures related to the 2012 ResCap related party footnote disclosure.	\$175.00	3.6	\$630.00
Dehart, Laura	Review audit documentation related to ResCap Mortgage operating expense testing.	\$365.00	1.7	\$620.50
Donatelli, Lauren	Tie-out claim amounts disclosed in footnote 23 in 2012 Recap financial statements.	\$175.00	2.7	\$472.50
Donatelli, Lauren	Tie-out operating expense amounts in footnote 23 of ResCap 2012 financial statements.	\$175.00	3.3	\$577.50
Donatelli, Lauren	Tie-out unresolved rep and warrant demands disclosed in footnote 23 of 2012 ResCap financial statements.	\$175.00	1.9	\$332.50
Donatelli, Lauren	Tie-out the UPB of total serviced mortgage assets in footnote 8 of 2012 ResCap financial statements.	\$175.00	2.7	\$472.50
Donatelli, Lauren	Tie-out delinquency information disclosed in footnote 8 of 2012 ResCap financial statements.	\$175.00	3.9	\$682.50
Fischer, Leslie	Review ResCap related parties footnote.	\$265.00	1.1	\$291.50
Fischer, Leslie	Meet with L. Florence and D. Brown to review plan for testing of loans sold/purchased balances reported in the 2012 ResCap related party footnote.	\$265.00	1.2	\$318.00
Fischer, Leslie	Review auditing of ResCap cash balances.	\$265.00	3.1	\$821.50
Florence, LaKeisha	Research requirements for management representation letter for ResCap financial statement audit.	\$290.00	1.3	\$377.00
Florence, LaKeisha	Complete documentation for management representation letter for ResCap financial statement audit.	\$290.00	2.3	\$667.00
Florence, LaKeisha	Meet with L. Fischer and D. Brown to review plan for testing of loans sold/purchased balances reported in the 2012 ResCap related party footnote.	\$290.00	1.2	\$348.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

04/08/2013

Florence, LaKeisha	Review memo documenting the audit testing of real estate owned assets for ResCap financial statement audit.	\$290.00	1.7	\$493.00
Florence, LaKeisha	Meet with B. Stevenson, M. Pangrazzi and D. Trosper to discuss testing of real estate owned balances as of 12/31/12.	\$290.00	0.9	\$261.00
Green, Erin	Prepare ResCap reporting workpapers.	\$290.00	2.1	\$609.00
Green, Erin	Review audit testing of secured debt.	\$290.00	3.1	\$899.00
Harrison, Brian	Perform liquidation testing procedures.	\$175.00	3.1	\$542.50
Harrison, Brian	Audit the ResCap fair value footnote disclosures.	\$175.00	2.1	\$367.50
Harrison, Brian	Test other liability footnote disclosures.	\$175.00	3.9	\$682.50
Kozlowski, Terri	Perform tests of income tax balances for ResCap.	\$290.00	1.7	\$493.00
Mallak, Ashley	Perform testing of income tax amounts.	\$215.00	0.9	\$193.50
Mawn, Laura	Audit ResCap financial statement footnote disclosures.	\$175.00	4.3	\$752.50
Mawn, Laura	Document testing of ResCap financial statement footnote disclosures.	\$175.00	3.7	\$647.50
Medway, David	Test ResCap bankruptcy disclosure.	\$215.00	1.6	\$344.00
Medway, David	Test ResCap intercompany servicing fee disclosure.	\$215.00	4.1	\$881.50
Medway, David	Test ResCap reorganization items.	\$215.00	3.6	\$774.00
Moss, Morgan	Perform testing of cash balances.	\$175.00	0.5	\$87.50
Moss, Morgan	Perform testing of borrowings footnote.	\$175.00	4.3	\$752.50
Moss, Morgan	Document testing of borrowings footnote.	\$175.00	4.1	\$717.50
Nealon, Matt	Prepare audit documentation for ResCap high risk loans footnote.	\$175.00	3.7	\$647.50
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale footnote.	\$175.00	3.9	\$682.50
Nealon, Matt	Prepare audit documentation for ResCap discontinued operations footnote.	\$175.00	3.6	\$630.00
Nealon, Matt	Prepare audit documentation for ResCap fair value footnote.	\$175.00	2.8	\$490.00
Pangrazzi, Michael	Meet with B. Stevenson, L. Florence and D. Trosper to discuss test of real estate owned balances as of 12/31/12.	\$215.00	0.9	\$193.50
Pangrazzi, Michael	Call with T. Mason to discuss ResCap real estate owned balances as of 12/31/12.	\$215.00	0.3	\$64.50
Pangrazzi, Michael	Audit gain on sale of real estate owned.	\$215.00	1.1	\$236.50
Pangrazzi, Michael	Audit ResCap discontinued operations footnote as of 12/31/12.	\$215.00	0.6	\$129.00
Pangrazzi, Michael	Audit ResCap fair value footnote as of 12/31/12.	\$215.00	3.6	\$774.00
Pangrazzi, Michael	Continue to audit ResCap fair value footnote as of 12/31/12.	\$215.00	1.7	\$365.50
Pangrazzi, Michael	Audit ResCap net income (loss) from discontinued operations balance as of 12/31/12.	\$215.00	1.4	\$301.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
04/08/2013				
Pangrazzi, Michael	Meet with S. Jensen to discuss ResCap net income (loss) from discontinued operations balance as of 12/31/12.	\$215.00	0.4	\$86.00
Poisson, David	Perform testing of other liabilities.	\$175.00	1.4	\$245.00
Poisson, David	Call with S. Jensen to determine account mapping for line items disclosed within other liabilities footnote.	\$175.00	0.8	\$140.00
Rankin, Crystal	Review testing procedures for ResCap incentive compensation.	\$215.00	3.3	\$709.50
Rankin, Crystal	Review ResCap borrowings disclosure.	\$215.00	0.4	\$86.00
Rankin, Crystal	Test ResCap's other liability disclosures.	\$215.00	0.4	\$86.00
Rankin, Crystal	Document procedures performed for debt confirmations.	\$215.00	2.4	\$516.00
Rankin, Crystal	Review analytic test procedures for ResCap secured debt.	\$215.00	3.7	\$795.50
Rayes, Omar	Document procedures performed on litigation confirmations received.	\$175.00	1.4	\$245.00
Rayes, Omar	Meet with T. Robinson regarding audit procedures for litigation related to ResCap confirmations.	\$175.00	0.5	\$87.50
Reade, Dave	Review mortgage servicing rights substantive workpapers.	\$290.00	2.8	\$812.00
Reade, Dave	Review representation and warranty testing workpapers.	\$290.00	0.8	\$232.00
Reade, Dave	Compile financial statement comments from Deloitte for ResCap financial reporting.	\$290.00	1.8	\$522.00
Reade, Dave	Review status of ResCap audit procedures.	\$290.00	1.4	\$406.00
Reade, Dave	Prepare ResCap audit summary workpapers.	\$290.00	3.2	\$928.00
Reade, Dave	Audit ResCap's litigation accrual.	\$290.00	2.4	\$696.00
Reade, Dave	Prepare audit summary documentation.	\$290.00	0.4	\$116.00
Robinson, Thomas	Review ResCap going concern analysis.	\$365.00	1.3	\$474.50
Robinson, Thomas	Review representation and warranty substantive audit workpapers.	\$365.00	2.3	\$839.50
Robinson, Thomas	Review audit summary memorandum.	\$365.00	1.2	\$438.00
Robinson, Thomas	Review liabilities subject to compromise substantive audit testing.	\$365.00	2.6	\$949.00
Robinson, Thomas	Review litigation substantive audit testing workpapers.	\$365.00	0.8	\$292.00
Scudder, Jon	Prepare planning documentation for the ResCap financial statements.	\$215.00	3.7	\$795.50
Scudder, Jon	Review tie-out documentation for the ResCap financial statements.	\$215.00	2.1	\$451.50
Scudder, Jon	Perform audit procedures for the ResCap financial statement disclosures.	\$215.00	2.9	\$623.50
Scudder, Jon	Prepare audit documentation for the representation and warranty reserve testing.	\$215.00	3.4	\$731.00
Soehnel, Reed	Meet with D. Brown to discuss documentation of the audit procedures performed for the 2012 ResCap related party and derivative footnotes.	\$175.00	0.7	\$122.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
04/08/2013				
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party footnote.	\$175.00	2.6	\$455.00
Soehnel, Reed	Perform audit procedures for the 2012 ResCap derivative footnote.	\$175.00	2.0	\$350.00
Soehnel, Reed	Review status of the ResCap footnote testing procedures.	\$175.00	1.2	\$210.00
Soehnel, Reed	Document audit procedures for the 2012 ResCap related party footnote.	\$175.00	2.5	\$437.50
Stevenson, Brad	Review testing of real estate owned balances for ResCap financial statement audit.	\$365.00	1.4	\$511.00
Stevenson, Brad	Review testing of mortgage loans for ResCap financial statement audit.	\$365.00	1.9	\$693.50
Stevenson, Brad	Review procedures to support evaluation of firm's independence for purposes of the financial statement audit of ResCap.	\$365.00	2.4	\$876.00
Trosper, Dustin	Test ResCap prepaid expense balance.	\$175.00	1.8	\$315.00
Trosper, Dustin	Test ResCap real estate owned asset balance.	\$175.00	2.8	\$490.00
Trosper, Dustin	Tie out the ResCap other assets footnote to testing leadsheet.	\$175.00	3.2	\$560.00
Trosper, Dustin	Tie out the ResCap accounts receivable footnote to the testing leadsheet.	\$175.00	1.8	\$315.00
Vazquez, Sol	Audit financial statement footnotes for ResCap audit.	\$175.00	0.9	\$157.50
York, LaRon	Perform audit procedure on the variable interest entities footnote disclosures.	\$175.00	2.8	\$490.00
York, LaRon	Perform audit procedure on the securitization footnote balances.	\$175.00	1.9	\$332.50
York, LaRon	Document audit procedure on the securitization footnote disclosure balances.	\$175.00	2.4	\$420.00
York, LaRon	Review client prepared templates related to the securitization and variable interest entities footnote.	\$175.00	3.1	\$542.50
Zayas, Marilitza	Perform testing of the finance receivables and loans footnote.	\$215.00	4.1	\$881.50
Zayas, Marilitza	Perform testing of the delinquency amounts in the finance receivables and loans footnote.	\$215.00	1.6	\$344.00
Zayas, Marilitza	Perform testing of the nonaccrual amounts in the finance receivables and loans footnote.	\$215.00	1.5	\$322.50
Zayas, Marilitza	Perform testing of the credit quality indicators section of the finance receivables and loans footnote.	\$215.00	1.5	\$322.50
Zayas, Marilitza	Perform testing of the continuing operations section of the finance receivables and loans footnote.	\$215.00	1.3	\$279.50
04/09/2013				
Brown, David	Perform review procedures on the 2012 ResCap related party footnote balance sheet amounts.	\$175.00	1.8	\$315.00
Brown, David	Perform review procedures on the 2012 ResCap related party footnote income statement amounts.	\$175.00	2.8	\$490.00
Brown, David	Perform review procedures on the 2012 ResCap derivatives footnote.	\$175.00	1.9	\$332.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/09/2013				
Brown, David	Perform audit procedures related to the 2012 ResCap related party footnote disclosure.	\$175.00	1.5	\$262.50
Donatelli, Lauren	Tie-out securitization amounts included within footnote 8 of 2012 ResCap financial statements.	\$175.00	1.7	\$297.50
Donatelli, Lauren	Tie-out servicer advance information disclosed in footnote 8 of 2012 ResCap financial statements.	\$175.00	2.8	\$490.00
Donatelli, Lauren	Tie-out UPB information disclosed in footnote 8 of 2012 ResCap financial statements.	\$175.00	1.6	\$280.00
Donatelli, Lauren	Tie-out of footnote 23 in 2012 ResCap financial statements.	\$175.00	1.3	\$227.50
Donatelli, Lauren	Tie-out claim amounts included in footnote 23 of 2012 ResCap financial statements.	\$175.00	2.3	\$402.50
Donatelli, Lauren	Tie-out claim amounts included in footnote 23 of 2012 ResCap financial statements.	\$175.00	1.1	\$192.50
Fischer, Leslie	Review ResCap related parties footnote.	\$265.00	1.1	\$291.50
Fischer, Leslie	Review ResCap fair value footnote.	\$265.00	0.7	\$185.50
Fischer, Leslie	Review Recap derivatives footnote.	\$265.00	0.6	\$159.00
Florence, LaKeisha	Review testing workpapers for other miscellaneous income testing for the ResCap financial statement audit.	\$290.00	1.9	\$551.00
Florence, LaKeisha	Document audit procedures for commissions expenses for the ResCap financial statement audit.	\$290.00	1.8	\$522.00
Green, Erin	Review audit testing of unsecured debt.	\$290.00	1.4	\$406.00
Harrison, Brian	Audit the ResCap fair value footnote disclosures.	\$175.00	4.0	\$700.00
Harrison, Brian	Perform testing of non-interest expense footnote.	\$175.00	3.7	\$647.50
Harrison, Brian	Perform fixed asset testing.	\$175.00	1.2	\$210.00
Harrison, Brian	Perform testing of other liability balances.	\$175.00	0.7	\$122.50
Harrison, Brian	Perform liquidation testing procedures.	\$175.00	2.4	\$420.00
Ma, Helene	Perform substantive testing of financing cash flow amounts.	\$215.00	2.5	\$537.50
Ma, Helene	Document substantive testing of financing cash flow amounts.	\$215.00	2.5	\$537.50
Mawn, Laura	Audit ResCap financial statement footnote disclosures.	\$175.00	3.6	\$630.00
Mawn, Laura	Document testing of ResCap financial statement footnote disclosures.	\$175.00	4.4	\$770.00
Medway, David	Test ResCap reorganization items.	\$215.00	3.2	\$688.00
Medway, David	Document MSR audit procedures.	\$215.00	2.1	\$451.50
Medway, David	Prepare for meeting with ResCap management team.	\$215.00	1.1	\$236.50
Moss, Morgan	Perform testing of borrowings footnote.	\$175.00	4.8	\$840.00
Moss, Morgan	Perform testing of cash balances.	\$175.00	3.7	\$647.50
Nealon, Matt	Prepare audit documentation for ResCap high risk loans footnote.	\$175.00	2.8	\$490.00
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale.	\$175.00	3.7	\$647.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
04/09/2013				
Nealon, Matt	Prepare audit documentation for ResCap discontinued operations footnote.	\$175.00	3.9	\$682.50
Nealon, Matt	Prepare audit documentation for ResCap fair value footnote.	\$175.00	3.6	\$630.00
Pangrazzi, Michael	Meet with B. Frank to discuss ResCap net income (loss) from discontinued operations balance as of 12/31/12.	\$215.00	0.3	\$64.50
Pangrazzi, Michael	Audit ResCap net income (loss) from discontinued operations balance as of 12/31/12.	\$215.00	1.1	\$236.50
Pangrazzi, Michael	Audit ResCap real foreclosure trustee fee income balance as of 12/31/12.	\$215.00	0.7	\$150.50
Pangrazzi, Michael	Audit gain on sale of real estate owned.	\$215.00	1.7	\$365.50
Pangrazzi, Michael	Review ResCap other revenue trial balance as of 12/31/12.	\$215.00	1.9	\$408.50
Pangrazzi, Michael	Audit ResCap other assets footnote as of 12/31/12.	\$215.00	2.2	\$473.00
Pangrazzi, Michael	Audit ResCap fair value footnote as of 12/31/12.	\$215.00	2.8	\$602.00
Pangrazzi, Michael	Audit ResCap other revenue footnote as of 12/31/12.	\$215.00	0.9	\$193.50
Pangrazzi, Michael	Audit ResCap discontinued operations footnote as of 12/31/12.	\$215.00	0.7	\$150.50
Poisson, David	Perform testing of other liabilities.	\$175.00	2.7	\$472.50
Rankin, Crystal	Review analytic test procedures for ResCap secured debt.	\$215.00	2.8	\$602.00
Rankin, Crystal	Review analytic test procedures for ResCap unsecured debt.	\$215.00	2.9	\$623.50
Rankin, Crystal	Plan testing of ResCap's liability disclosures.	\$215.00	0.6	\$129.00
Rankin, Crystal	Plan testing of ResCap's borrowings disclosures.	\$215.00	1.1	\$236.50
Rankin, Crystal	Review test procedures for ResCap incentive compensation.	\$215.00	2.5	\$537.50
Rayes, Omar	Document procedures performed on litigation confirmations received.	\$175.00	2.3	\$402.50
Reade, Dave	Draft Deloitte audit committee materials.	\$290.00	1.4	\$406.00
Reade, Dave	Review draft Deloitte audit committee presentation materials with B. Westman.	\$290.00	1.3	\$377.00
Reade, Dave	Draft financial statement opinion to include consolidating schedule language.	\$290.00	1.3	\$377.00
Reade, Dave	Update financial statement opinion memo to include guidance regarding consolidating schedule language.	\$290.00	1.6	\$464.00
Reade, Dave	Review footnote testing workpapers.	\$290.00	1.4	\$406.00
Reade, Dave	Review representation and warranty internal controls testing.	\$290.00	1.3	\$377.00
Reade, Dave	Review representation and warranty substantive testing.	\$290.00	1.9	\$551.00
Reade, Dave	Conference call with T. Robinson and J. Scudder to discuss accounting for ResCap executory contract cures.	\$290.00	0.6	\$174.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

04/09/2013

Robinson, Thomas	Conference call with D. Reade and J. Scudder to discuss accounting for the ResCap executory contract cures.	\$365.00	0.6	\$219.00
Scudder, Jon	Review audit documentation for testing the representation and warranty reserve.	\$215.00	3.7	\$795.50
Scudder, Jon	Perform audit procedures for testing the representation and warranty reserve.	\$215.00	2.6	\$559.00
Scudder, Jon	Conference call with T. Robinson and D. Reade to discuss the accounting for the ResCap executory contract cures.	\$215.00	0.6	\$129.00
Scudder, Jon	Prepare reporting documentation related to the ResCap financial statements audit.	\$215.00	3.9	\$838.50
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party footnote.	\$175.00	3.2	\$560.00
Soehnel, Reed	Document audit procedures for the 2012 ResCap related party footnote.	\$175.00	2.8	\$490.00
Soehnel, Reed	Perform audit procedures for the 2012 ResCap derivative footnote.	\$175.00	0.3	\$52.50
Soehnel, Reed	Perform audit procedures for the 2012 voluntary reorganization under chapter 11 footnote.	\$175.00	1.8	\$315.00
Soehnel, Reed	Perform audit procedures for the 2012 ResCap derivative transactions.	\$175.00	1.7	\$297.50
Stevenson, Brad	Review concluding documentation in the ResCap financial statement audit working papers.	\$365.00	0.8	\$292.00
Stevenson, Brad	Review testing of income tax balances for ResCap financial statement audit.	\$365.00	2.2	\$803.00
Sunderland, Daniel	Review ResCap audit summary documentation.	\$365.00	2.0	\$730.00
Trosper, Dustin	Tie out the ResCap other assets footnote to the testing leadsheet.	\$175.00	2.9	\$507.50
Trosper, Dustin	Tie out the ResCap other revenue footnote to the testing leadsheet.	\$175.00	3.7	\$647.50
Trosper, Dustin	Document ResCap other assets testing procedures.	\$175.00	1.6	\$280.00
Trosper, Dustin	Test ResCap government loan insurance receivable balance.	\$175.00	3.4	\$595.00
York, LaRon	Document audit procedure on the securitization and variable interest entities footnote.	\$175.00	3.2	\$560.00
York, LaRon	Perform audit procedure on the securitization and variable interest entities footnote.	\$175.00	2.9	\$507.50
York, LaRon	Review supporting templates related to the securitization and variable interest entities footnote.	\$175.00	3.1	\$542.50
Zayas, Marilitza	Perform testing of the allowance section of the finance receivables and loans footnote.	\$215.00	1.9	\$408.50
Zayas, Marilitza	Perform testing of the nonperforming continuing operations section of the higher risk mortgage loans footnote.	\$215.00	3.8	\$817.00
Zayas, Marilitza	Perform testing of the nonperforming held-for-sale operations section of the higher risk mortgage loans footnote.	\$215.00	3.8	\$817.00

04/10/2013

Dabevski, Desislava	Document audit procedures for other non-interest expenses.	\$175.00	0.9	\$157.50
---------------------	--	----------	-----	----------

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/10/2013				
Donatelli, Lauren	Tie-out delinquency information included in footnote 8 of 2012 ResCap financial statements.	\$175.00	3.9	\$682.50
Donatelli, Lauren	Tie-out mortgage servicing fees included in footnote 8 of 2012 ResCap financial statements.	\$175.00	1.5	\$262.50
Donatelli, Lauren	Tie-out principal balance amounts disclosed in footnote 8 of 2012 ResCap financial statements.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Tie-out servicer advance amounts included in footnote 8 of 2012 ResCap financial statements.	\$175.00	2.9	\$507.50
Florence, LaKeisha	Review leadsheet for accrued liabilities for the ResCap financial statement audit.	\$290.00	1.2	\$348.00
Florence, LaKeisha	Review audit documentation for accrued incentive compensation testing for the ResCap financial statement audit.	\$290.00	1.9	\$551.00
Florence, LaKeisha	Meet with J. Adams, M. Pangrazzi, and D. Trospier to discuss gain/loss on liquidations balance as of 12/31/12.	\$290.00	0.6	\$174.00
Green, Erin	Review audit testing of unsecured debt.	\$290.00	2.6	\$754.00
Harrison, Brian	Perform liquidation testing procedures.	\$175.00	2.1	\$367.50
Harrison, Brian	Perform testing of non-interest expense footnote.	\$175.00	3.5	\$612.50
Harrison, Brian	Perform testing of ResCap footnote disclosures.	\$175.00	2.3	\$402.50
Harrison, Brian	Audit the ResCap fair value footnote disclosures.	\$175.00	1.2	\$210.00
Lannon, Anne	Read audit committee presentation.	\$175.00	1.6	\$280.00
Mallak, Ashley	Perform testing of income tax amounts.	\$215.00	0.8	\$172.00
Mawn, Laura	Audit ResCap financial statement footnote disclosures.	\$175.00	3.7	\$647.50
Mawn, Laura	Document testing of ResCap financial statement footnote disclosures.	\$175.00	3.7	\$647.50
Medway, David	Review status of 2012 ResCap audit procedures.	\$215.00	3.9	\$838.50
Medway, David	Test ResCap claims disclosures.	\$215.00	2.4	\$516.00
Medway, David	Document MSR audit procedures.	\$215.00	2.7	\$580.50
Moss, Morgan	Perform testing of borrowings footnote.	\$175.00	5.2	\$910.00
Moss, Morgan	Document testing of borrowings footnote.	\$175.00	3.9	\$682.50
Nealon, Matt	Prepare audit documentation for ResCap discontinued operations footnote.	\$175.00	3.5	\$612.50
Nealon, Matt	Prepare audit documentation for ResCap finance receivables footnote.	\$175.00	2.9	\$507.50
Nealon, Matt	Prepare audit documentation for ResCap high risk loans footnote.	\$175.00	2.9	\$507.50
Nealon, Matt	Prepare audit documentation for ResCap fair value footnote.	\$175.00	3.7	\$647.50
Pangrazzi, Michael	Audit ResCap other assets footnote as of 12/31/12.	\$215.00	1.6	\$344.00
Pangrazzi, Michael	Audit ResCap discontinued operations footnote as of 12/31/12.	\$215.00	0.4	\$86.00
Pangrazzi, Michael	Audit ResCap fair value footnote as of 12/31/12.	\$215.00	2.3	\$494.50
Pangrazzi, Michael	Audit ResCap real estate owned balances as of 12/31/12.	\$215.00	3.3	\$709.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/10/2013				
Pangrazzi, Michael	Audit gain on sale of real estate owned.	\$215.00	0.4	\$86.00
Pangrazzi, Michael	Meet with J. Adams, L. Florence, and D. Trosper to discuss the gain/loss on liquidations balances as of 12/31/12.	\$215.00	0.6	\$129.00
Pangrazzi, Michael	Audit ResCap net income (loss) from discontinued operations balance as of 12/31/12.	\$215.00	2.3	\$494.50
Poisson, David	Perform testing of other liabilities.	\$175.00	3.3	\$577.50
Rankin, Crystal	Review testing procedures for ResCap incentive compensation plans.	\$215.00	2.8	\$602.00
Rankin, Crystal	Review ResCap borrowings disclosures testing procedures.	\$215.00	0.6	\$129.00
Rankin, Crystal	Review ResCap other liabilities testing procedures.	\$215.00	0.2	\$43.00
Rankin, Crystal	Review analytic testing procedures for ResCap unsecured debt balances.	\$215.00	2.3	\$494.50
Rankin, Crystal	Review analytic testing procedures for ResCap secured debt balances.	\$215.00	3.1	\$666.50
Reade, Dave	Review representation and warranty controls testing.	\$290.00	1.9	\$551.00
Reade, Dave	Audit liabilities subject to compromise.	\$290.00	1.3	\$377.00
Reade, Dave	Review status of the ResCap audit procedures.	\$290.00	0.8	\$232.00
Reade, Dave	Review discontinued operations audit testing workpapers.	\$290.00	1.2	\$348.00
Reade, Dave	Audit ResCap's litigation accrual.	\$290.00	2.4	\$696.00
Robinson, Thomas	Review substantive audit testing of borrowings.	\$365.00	1.3	\$474.50
Robinson, Thomas	Review substantive testing of presentation of liabilities subject to compromise.	\$365.00	0.9	\$328.50
Robinson, Thomas	Review ResCap management representation letter.	\$365.00	1.5	\$547.50
Robinson, Thomas	Conference call with B. Thompson (ResCap), and N. Evans (Morrison & Foerster) to discuss legal confirmation for the ResCap audit.	\$365.00	0.3	\$109.50
Scudder, Jon	Perform tie-out procedures relating to the ResCap financial statement disclosures.	\$215.00	2.5	\$537.50
Scudder, Jon	Prepare reporting summary documentation for the ResCap financial statement audit.	\$215.00	3.1	\$666.50
Scudder, Jon	Prepare audit documentation for testing the representation and warranty reserve.	\$215.00	2.1	\$451.50
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	3.2	\$688.00
Scudder, Jon	Perform audit procedures on loans held for sale.	\$215.00	2.1	\$451.50
Soehnel, Reed	Perform audit procedures for the 2012 ResCap derivative footnote.	\$175.00	1.9	\$332.50
Soehnel, Reed	Review status of the ResCap footnote testing procedures.	\$175.00	1.0	\$175.00
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party footnote.	\$175.00	1.0	\$175.00
Soehnel, Reed	Document audit procedures for the 2012 ResCap derivative footnote.	\$175.00	1.7	\$297.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

04/10/2013

Soehnel, Reed	Perform audit procedures for the 2012 ResCap voluntary reorganization under chapter 11 footnote.	\$175.00	2.6	\$455.00
Trosper, Dustin	Test ResCap foreclosure trustee fee income.	\$175.00	2.8	\$490.00
Trosper, Dustin	Meet with J. Adams, L. Florence, and M. Pangrazzi to discuss the gain/loss on liquidations balance as of 12/31/12.	\$175.00	0.6	\$105.00
Trosper, Dustin	Tie out the ResCap other revenue footnote to the testing leadsheet.	\$175.00	3.3	\$577.50
Trosper, Dustin	Tie out the ResCap accounts receivable footnote to the testing leadsheet.	\$175.00	3.1	\$542.50
Vazquez, Sol	Review the financial statements for the Recap audit.	\$175.00	0.5	\$87.50
Zayas, Marilitza	Perform testing of RFC premium/discount balances.	\$215.00	1.3	\$279.50
Zayas, Marilitza	Perform testing of GMAC Mortgage repurchase interest expense.	\$215.00	1.3	\$279.50
Zayas, Marilitza	Review testing of GMAC Mortgage loan balances.	\$215.00	0.6	\$129.00
Zayas, Marilitza	Perform testing of GMAC Mortgage consumer loan balances.	\$215.00	3.6	\$774.00

04/11/2013

Brown, David	Document audit procedures related to the 2012 ResCap related party footnote disclosure.	\$175.00	2.1	\$367.50
Brown, David	Review the status of ResCap financial statement audit procedures.	\$175.00	2.0	\$350.00
Green, Erin	Review auditing of the borrowings footnote.	\$290.00	2.6	\$754.00
Harrison, Brian	Perform other liabilities testing.	\$175.00	3.6	\$630.00
Harrison, Brian	Perform testing of fair value disclosures.	\$175.00	1.5	\$262.50
Harrison, Brian	Perform testing of compensation expense.	\$175.00	2.7	\$472.50
Harrison, Brian	Perform testing of pension-related amounts.	\$175.00	1.5	\$262.50
Mallak, Ashley	Perform testing of income tax amounts.	\$215.00	0.6	\$129.00
Mawn, Laura	Document testing of ResCap financial statement footnote disclosures.	\$175.00	3.8	\$665.00
Medway, David	Document MSR audit procedures.	\$215.00	3.7	\$795.50
Medway, David	Test ResCap claims disclosures.	\$215.00	2.8	\$602.00
Medway, David	Test ResCap discontinued operations footnote.	\$215.00	3.1	\$666.50
Moss, Morgan	Perform testing of ResCap footnote disclosures.	\$175.00	4.3	\$752.50
Moss, Morgan	Document testing of ResCap footnote disclosures.	\$175.00	3.2	\$560.00
Moss, Morgan	Review client prepared schedules supporting ResCap footnote disclosures.	\$175.00	2.7	\$472.50
Nealon, Matt	Prepare audit documentation for ResCap fair value footnote.	\$175.00	3.9	\$682.50
Nealon, Matt	Prepare audit documentation for ResCap discontinued operations footnote.	\$175.00	3.8	\$665.00
Nealon, Matt	Prepare audit documentation for ResCap finance receivables footnote.	\$175.00	3.3	\$577.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/11/2013				
Pangrazzi, Michael	Audit gain on sale of real estate owned.	\$215.00	0.9	\$193.50
Pangrazzi, Michael	Audit ResCap loan discount income as of 12/31/12.	\$215.00	1.1	\$236.50
Pangrazzi, Michael	Audit gain on sale of real estate owned.	\$215.00	0.7	\$150.50
Pangrazzi, Michael	Audit ResCap other assets footnote as of 12/31/12.	\$215.00	0.4	\$86.00
Pangrazzi, Michael	Audit ResCap accounts receivable, net footnote as of 12/31/12.	\$215.00	1.1	\$236.50
Pangrazzi, Michael	Audit ResCap fair value footnote as of 12/31/12.	\$215.00	0.4	\$86.00
Poisson, David	Perform testing of other liabilities.	\$175.00	2.4	\$420.00
Rankin, Crystal	Review analytic test procedures for ResCap secured debt balances.	\$215.00	3.8	\$817.00
Rankin, Crystal	Review analytic testing procedures for ResCap unsecured debt balances.	\$215.00	3.3	\$709.50
Rankin, Crystal	Review ResCap borrowings disclosure testing procedures.	\$215.00	1.1	\$236.50
Rankin, Crystal	Review ResCap liability disclosures testing procedures.	\$215.00	0.4	\$86.00
Rankin, Crystal	Review trial balance detail for other liabilities.	\$215.00	2.4	\$516.00
Rayes, Omar	Prepare control workpaper documentation for audit procedures performed.	\$175.00	3.8	\$665.00
Rayes, Omar	Prepare audit documentation for procedures performed on secured debt.	\$175.00	4.5	\$787.50
Rayes, Omar	Prepare audit documentation for procedures performed on unsecured debt.	\$175.00	2.7	\$472.50
Reade, Dave	Document results of inquires of ResCap's external counsel.	\$290.00	3.3	\$957.00
Reade, Dave	Attend telephonic ResCap audit committee meeting with T. Robinson and B. Stevenson.	\$290.00	1.4	\$406.00
Reade, Dave	Meet with J. Horner to discuss management's representation letter.	\$290.00	0.6	\$174.00
Reade, Dave	Review ResCap footnote tie-out workpapers.	\$290.00	2.3	\$667.00
Robinson, Thomas	Review ResCap financial statements.	\$365.00	0.9	\$328.50
Robinson, Thomas	Review ResCap management representation letter.	\$365.00	1.6	\$584.00
Robinson, Thomas	Review ResCap audit committee materials.	\$365.00	1.3	\$474.50
Robinson, Thomas	Attend telephonic ResCap audit committee meeting with B. Stevenson, and D. Reade.	\$365.00	1.4	\$511.00
Scudder, Jon	Review audit documentation for loans held for sale.	\$215.00	2.3	\$494.50
Scudder, Jon	Perform audit procedures on loans held for sale.	\$215.00	3.5	\$752.50
Scudder, Jon	Prepare audit documentation for testing the representation and warranty reserve.	\$215.00	3.3	\$709.50
Scudder, Jon	Review audit procedures for testing the representation and warranty reserve.	\$215.00	2.2	\$473.00
Soehnel, Reed	Perform audit procedures for the 2012 ResCap voluntary reorganization under chapter 11 footnote.	\$175.00	1.0	\$175.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/11/2013				
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party footnote	\$175.00	1.6	\$280.00
Soehnel, Reed	Perform audit procedures for the 2012 ResCap derivative footnote.	\$175.00	0.8	\$140.00
Stevenson, Brad	Review testing of journal entries for ResCap financial statement audit.	\$365.00	2.7	\$985.50
Stevenson, Brad	Attend ResCap audit committee status meeting with T. Robinson and D. Reade.	\$365.00	1.4	\$511.00
Stevenson, Brad	Review testing of other income balances supporting the ResCap financial statement audit.	\$365.00	0.9	\$328.50
Sunderland, Daniel	Review ResCap audit summary documentation.	\$365.00	2.0	\$730.00
Trosper, Dustin	Tie out the ResCap accounts receivable footnote to the testing leadsheet.	\$175.00	2.8	\$490.00
Trosper, Dustin	Test ResCap insurance premium income balance.	\$175.00	2.4	\$420.00
Trosper, Dustin	Test ResCap prepaid expense balance.	\$175.00	3.3	\$577.50
Zayas, Marilitza	Perform testing of the higher risk mortgage loans and credit quality footnote.	\$215.00	3.6	\$774.00
Zayas, Marilitza	Perform testing of the finance receivables and loans footnote.	\$215.00	3.6	\$774.00
Zayas, Marilitza	Review support obtained for testing of income balances.	\$215.00	0.8	\$172.00
04/12/2013				
Brown, David	Document audit procedures related to the 2012 ResCap fair value footnote disclosure.	\$175.00	0.7	\$122.50
Donatelli, Lauren	Tie-out footnote 23 in the 2012 ResCap financial statements.	\$175.00	4.6	\$805.00
Donatelli, Lauren	Document testing of footnote 23 in 2012 ResCap financial statements.	\$175.00	3.4	\$595.00
Florence, LaKeisha	Conference call with T. Robinson, B. Stevenson and D. Reade to review status of ResCap audit.	\$290.00	0.4	\$116.00
Florence, LaKeisha	Review operating expense testing for the Recap financials statement audit.	\$290.00	3.2	\$928.00
Florence, LaKeisha	Review compensation expense testing for the ResCap financial statement audit.	\$290.00	1.3	\$377.00
Harrison, Brian	Perform testing of compensation expense.	\$175.00	1.8	\$315.00
Harrison, Brian	Perform testing of fair value disclosures.	\$175.00	2.2	\$385.00
Mallak, Ashley	Perform testing of income tax amounts.	\$215.00	0.2	\$43.00
Medway, David	Test ResCap discontinued operations footnote.	\$215.00	3.7	\$795.50
Medway, David	Test ResCap bankruptcy disclosure.	\$215.00	2.1	\$451.50
Moss, Morgan	Perform testing of ResCap footnote disclosures.	\$175.00	3.2	\$560.00
Nealon, Matt	Prepare audit documentation for ResCap finance receivables footnote.	\$175.00	3.8	\$665.00
Nealon, Matt	Prepare audit documentation for ResCap loans held for sale footnote.	\$175.00	3.2	\$560.00
Pangrazzi, Michael	Audit ResCap discontinued operations footnote as of 12/31/12.	\$215.00	0.2	\$43.00
Pangrazzi, Michael	Audit ResCap fair value footnote as of 12/31/12.	\$215.00	1.9	\$408.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

04/12/2013

Pangrazzi, Michael	Audit ResCap real foreclosure trustee fee income balance as of 12/31/12.	\$215.00	0.3	\$64.50
Poisson, David	Perform testing of other liabilities.	\$175.00	0.7	\$122.50
Rankin, Crystal	Review trial balance detail related to other expenses.	\$215.00	1.1	\$236.50
Rankin, Crystal	Review ResCap borrowings disclosure testing procedures.	\$215.00	0.4	\$86.00
Rankin, Crystal	Review analytic test procedures for ResCap unsecured debt balances.	\$215.00	2.2	\$473.00
Rankin, Crystal	Review analytic testing procedures for ResCap secured debt balances.	\$215.00	1.8	\$387.00
Reade, Dave	Compile ResCap financial statement comments from Deloitte for ResCap financial reporting.	\$290.00	1.6	\$464.00
Reade, Dave	Meet with B. Frank to discuss comments on financial statements.	\$290.00	0.3	\$87.00
Reade, Dave	Conference call with T. Robinson, B. Stevenson and L. Florence to review status of ResCap audit.	\$290.00	0.4	\$116.00
Reade, Dave	Review status of ResCap audit procedures.	\$290.00	1.3	\$377.00
Reade, Dave	Complete audit summary checklist regarding audit imperatives.	\$290.00	1.7	\$493.00
Reade, Dave	Audit liabilities subject to compromise.	\$290.00	0.5	\$145.00
Reade, Dave	Review status of ResCap financial reporting audit procedures.	\$290.00	0.3	\$87.00
Robinson, Thomas	Conference call with B. Stevenson, L. Florence and D. Reade to review status of the ResCap audit.	\$365.00	0.4	\$146.00
Robinson, Thomas	Conference call with Morrison & Foerster to discuss legal confirmation.	\$365.00	0.3	\$109.50
Stevenson, Brad	Conference call with T. Robinson, L. Florence, and D. Reade to review the status of the ResCap audit.	\$365.00	0.4	\$146.00
Stevenson, Brad	Review testing of journal entries supporting the ResCap financial statement audit.	\$365.00	1.2	\$438.00
Stevenson, Brad	Review testing of internal controls over income tax balances for ResCap financial statement audit.	\$365.00	2.4	\$876.00
Trosper, Dustin	Test ResCap loan discount income balance.	\$175.00	2.6	\$455.00
Trosper, Dustin	Test ResCap foreclosure trustee fee income balance.	\$175.00	1.9	\$332.50
Trosper, Dustin	Tie out the ResCap other revenue footnote to the testing leadsheet.	\$175.00	3.8	\$665.00
Vazquez, Sol	Perform audit procedures on ResCap's variable interests footnote disclosures.	\$175.00	1.8	\$315.00

04/13/2013

Florence, LaKeisha	Review ResCap other liabilities leadsheet for the ResCap financial statement audit.	\$290.00	1.9	\$551.00
Florence, LaKeisha	Review other noninterest expense footnote tie-out for the ResCap financial statement audit.	\$290.00	0.7	\$203.00
Florence, LaKeisha	Review other liabilities footnote tie-out for the ResCap financial statement audit.	\$290.00	0.5	\$145.00
Florence, LaKeisha	Document testing procedures for pension amounts for the ResCap financial statement audit.	\$290.00	2.3	\$667.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/13/2013				
Florence, LaKeisha	Review the other assets footnote tie-out for the ResCap financial statement audit.	\$290.00	0.7	\$203.00
Medway, David	Test ResCap reorganization items.	\$215.00	2.1	\$451.50
Medway, David	Test ResCap claims disclosures.	\$215.00	3.2	\$688.00
Reade, Dave	Complete audit summary checklist regarding audit imperatives.	\$290.00	1.7	\$493.00
Reade, Dave	Review master model audit program.	\$290.00	2.3	\$667.00
Stevenson, Brad	Review testing of journal entries for ResCap financial statement audit.	\$365.00	1.2	\$438.00
Stevenson, Brad	Review testing of compensation expense balances for ResCap financial statement audit.	\$365.00	2.3	\$839.50
04/14/2013				
Florence, LaKeisha	Review detail testing for government loan insurance receivable testing for ResCap financial statement audit.	\$290.00	2.3	\$667.00
Florence, LaKeisha	Review other assets leadsheet for ResCap financial statement audit.	\$290.00	1.8	\$522.00
Florence, LaKeisha	Review other income leadsheet for the ResCap financial statement audit.	\$290.00	0.7	\$203.00
Florence, LaKeisha	Review intercompany loan leadsheet for ResCap financial statement audit.	\$290.00	0.4	\$116.00
Medway, David	Test supplemental schedules to ResCap financial statements.	\$215.00	3.8	\$817.00
Reade, Dave	Prepare ResCap audit summary workpapers.	\$290.00	1.3	\$377.00
Reade, Dave	Review discontinued operations substantive testing workpapers.	\$290.00	0.9	\$261.00
Scudder, Jon	Review audit documentation for testing the representation and warranty reserve.	\$215.00	3.0	\$645.00
Scudder, Jon	Prepare audit documentation for testing loans held for sale.	\$215.00	2.1	\$451.50
Stevenson, Brad	Review other liabilities testing for ResCap financial statement audit.	\$365.00	1.8	\$657.00
04/15/2013				
Baciorowski, Peter	Finalize workpaper documentation for testing override of controls.	\$265.00	0.3	\$79.50
Baciorowski, Peter	Meet with L. Florence (Deloitte) and J. Han (Deloitte) to discuss the reconciliation of operating expenses.	\$265.00	0.8	\$212.00
Brown, David	Meet with R. Soehnel and E. Wang to discuss status update for the derivative footnote and fair value footnote for ResCap's 2012 financial statements.	\$175.00	0.3	\$52.50
Brown, David	Review open items related to the footnotes for ResCap's 2012 financial statements.	\$175.00	0.6	\$105.00
Bunn, Greg	Finalize documentation of ResCap income tax controls testing.	\$215.00	0.5	\$107.50
Donatelli, Lauren	Complete ResCap substantive testing summary workpaper.	\$175.00	2.7	\$472.50
Donatelli, Lauren	Review cured contract testing.	\$175.00	2.6	\$455.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/15/2013				
Donatelli, Lauren	Tie-out operating expense disclosures in footnote 23 of contingencies in ResCap 2012 financial statements.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Tie-out footnote 8 of mortgage servicing activities in 2012 ResCap financial statements.	\$175.00	2.7	\$472.50
Donatelli, Lauren	Document ResCap MSR controls testing.	\$175.00	0.3	\$52.50
Florence, LaKeisha	Review real estate owned detail testing for the ResCap financial statement audit.	\$290.00	1.2	\$348.00
Florence, LaKeisha	Review audit documentation for miscellaneous income testing for the ResCap financial statement audit.	\$290.00	0.8	\$232.00
Florence, LaKeisha	Continue to review audit documentation for miscellaneous income testing for the ResCap financial statement audit.	\$290.00	0.6	\$174.00
Florence, LaKeisha	Review audit documentation for the ResCap financial statement audit.	\$290.00	1.5	\$435.00
Florence, LaKeisha	Clear review notes on pension testing for the ResCap financial statement audit.	\$290.00	1.2	\$348.00
Florence, LaKeisha	Reconcile other operating expenses detail population to the leadsheet.	\$290.00	0.8	\$232.00
Harrison, Brian	Perform testing of compensation expense.	\$175.00	4.0	\$700.00
Harrison, Brian	Perform testing of other liabilities.	\$175.00	1.9	\$332.50
Lannon, Anne	Review cure contract files.	\$175.00	1.2	\$210.00
Lannon, Anne	Document testing of the settlement of the Fannie Mae and Freddie Mac cases.	\$175.00	1.6	\$280.00
Lannon, Anne	Perform testing of the settlement of the Fannie Mae and Freddie Mac cases.	\$175.00	1.8	\$315.00
Loo, Alice	Perform research regarding ResCap income tax accounting matters.	\$290.00	1.0	\$290.00
Medway, David	Test ResCap discontinued operations footnote.	\$215.00	3.4	\$731.00
Medway, David	Prepare documentation for testing ResCap reorganization items.	\$215.00	1.2	\$258.00
Moss, Morgan	Perform testing of ResCap footnote disclosures.	\$175.00	4.4	\$770.00
Moss, Morgan	Document testing of ResCap footnote disclosures.	\$175.00	3.9	\$682.50
Nealon, Matt	Document audit procedures performed in testing ResCap's footnote disclosures.	\$175.00	2.9	\$507.50
Pangrazzi, Michael	Review ResCap other revenue trial balance as of 12/31/12.	\$215.00	0.4	\$86.00
Pangrazzi, Michael	Continue to review ResCap other revenue trial balance as of 12/31/12.	\$215.00	1.4	\$301.00
Pangrazzi, Michael	Audit ResCap net income (loss) from discontinued operations balance as of 12/31/12.	\$215.00	2.9	\$623.50
Pangrazzi, Michael	Audit ResCap other revenue, net footnote as of 12/31/12.	\$215.00	0.9	\$193.50
Pangrazzi, Michael	Audit ResCap accounts receivable, net footnote as of 12/31/12.	\$215.00	0.4	\$86.00
Pangrazzi, Michael	Audit ResCap fair value footnote as of 12/31/12.	\$215.00	0.9	\$193.50
Pangrazzi, Michael	Audit ResCap other assets footnote as of 12/31/12.	\$215.00	1.1	\$236.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/15/2013				
Poisson, David	Perform journal entry testing.	\$175.00	1.1	\$192.50
Rankin, Crystal	Review ResCap's fair value disclosures testing procedures.	\$215.00	2.8	\$602.00
Rayes, Omar	Prepare audit documentation for procedures performed on unsecured debt.	\$175.00	0.5	\$87.50
Reade, Dave	Audit ResCap's litigation accrual.	\$290.00	0.7	\$203.00
Reade, Dave	Review representation and warranty audit testing workpapers.	\$290.00	3.9	\$1,131.00
Reade, Dave	Review representation and warranty control testing workpapers.	\$290.00	1.8	\$522.00
Reade, Dave	Prepare audit financial statement reporting checklists.	\$290.00	0.7	\$203.00
Reade, Dave	Review ResCap financial statements.	\$290.00	1.4	\$406.00
Reade, Dave	Provide comments to management on ResCap financial statements.	\$290.00	1.2	\$348.00
Robinson, Thomas	Review ResCap audit summary documentation.	\$365.00	1.1	\$401.50
Soehnel, Reed	Prepare workpapers that contains the client prepared GAAP checklist for the 2012 ResCap financial statements.	\$175.00	3.1	\$542.50
Soehnel, Reed	Perform audit procedures for 2012 ResCap derivative footnote.	\$175.00	0.5	\$87.50
Soehnel, Reed	Review the workings papers for the client prepared GAAP checklist for the 2012 ResCap financial statements.	\$175.00	1.6	\$280.00
Soehnel, Reed	Continue to prepare workpapers that contains the client prepared GAAP checklist for the 2012 ResCap financial statements.	\$175.00	2.7	\$472.50
Stevenson, Brad	Review other liabilities testing for ResCap financial statement audit.	\$365.00	2.3	\$839.50
Sunderland, Daniel	Review ResCap audit summary documentation.	\$365.00	3.0	\$1,095.00
Trosper, Dustin	Tie out ResCap other assets footnote to testing leadsheet.	\$175.00	3.4	\$595.00
Trosper, Dustin	Document testing of ResCap government insurance receivable balance.	\$175.00	2.9	\$507.50
Vazquez, Sol	Perform audit procedures for the financial statement footnotes for the ResCap audit.	\$175.00	0.6	\$105.00
Wang, Ellen	Meet with D. Brown and R. Soehnel to discuss status of the footnote testing.	\$215.00	0.3	\$64.50
Wang, Ellen	Review fair market value footnote testing.	\$215.00	0.4	\$86.00
Wang, Ellen	Audit derivative footnote disclosures.	\$215.00	0.5	\$107.50
Zayas, Marilitza	Perform mortgage lending controls testing.	\$215.00	1.1	\$236.50
04/16/2013				
Donatelli, Lauren	Tie-out footnote 8 of servicing activities in 2012 ResCap financial statements.	\$175.00	3.9	\$682.50
Donatelli, Lauren	Document cured contract testing.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Document rep and warrant whole loan model calculation.	\$175.00	0.3	\$52.50
Fischer, Leslie	Review final tie-out for derivative footnote.	\$265.00	2.1	\$556.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
04/16/2013				
Fischer, Leslie	Discuss with E. Wang the status of ResCap reporting.	\$265.00	0.4	\$106.00
Florence, LaKeisha	Review other liabilities footnote for the ResCap financial statement audit.	\$290.00	0.8	\$232.00
Harrison, Brian	Document liquidation testing.	\$175.00	1.5	\$262.50
Lannon, Anne	Research guidance regarding bankruptcy proceedings and subsequent events.	\$175.00	1.2	\$210.00
Lannon, Anne	Document testing of contract testing procedures.	\$175.00	1.6	\$280.00
Medway, David	Test ResCap discontinued operations footnote.	\$215.00	2.9	\$623.50
Medway, David	Review status of 2012 ResCap audit procedures.	\$215.00	1.9	\$408.50
Moss, Morgan	Perform testing of ResCap footnote disclosures.	\$175.00	4.5	\$787.50
Moss, Morgan	Document testing of ResCap footnote disclosures.	\$175.00	3.6	\$630.00
Nealon, Matt	Prepare audit documentation for the 2012 ResCap financial statement disclosures.	\$175.00	1.9	\$332.50
Pangrazzi, Michael	Audit ResCap other assets footnote as of 12/31/12.	\$215.00	1.3	\$279.50
Pangrazzi, Michael	Audit ResCap other revenue, net footnote as of 12/31/12.	\$215.00	0.3	\$64.50
Pangrazzi, Michael	Audit ResCap fair value footnote as of 12/31/12.	\$215.00	2.1	\$451.50
Pangrazzi, Michael	Review ResCap other revenue trial balance as of 12/31/12.	\$215.00	1.1	\$236.50
Rankin, Crystal	Review ResCap's borrowings disclosure testing procedures.	\$215.00	0.6	\$129.00
Reade, Dave	Review ResCap footnote tie-out workpapers.	\$290.00	2.4	\$696.00
Reade, Dave	Audit financial statement litigation disclosures.	\$290.00	1.1	\$319.00
Reade, Dave	Conference call with T. Robinson and B. Stevenson to discuss status of ResCap audit.	\$290.00	0.4	\$116.00
Reade, Dave	Meet with T. Robinson to discuss status of ResCap substantive audit procedures.	\$290.00	0.9	\$261.00
Reade, Dave	Meet with T. Robinson and J. Horner to review status of ResCap audit.	\$290.00	1.1	\$319.00
Reade, Dave	Review status of ResCap audit procedures.	\$290.00	1.1	\$319.00
Robinson, Thomas	Conference call with B. Stevenson and D. Reade to discuss status of the ResCap audit.	\$365.00	0.4	\$146.00
Robinson, Thomas	Meet with D. Reade to discuss status of the ResCap substantive audit procedures.	\$365.00	0.9	\$328.50
Robinson, Thomas	Meet with D. Read and J. Horner to review status of the ResCap audit.	\$365.00	1.1	\$401.50
Robinson, Thomas	Review ResCap external counsel confirmation letters.	\$365.00	1.3	\$474.50
Scudder, Jon	Prepare audit documentation for testing loans held for sale.	\$215.00	2.6	\$559.00
Scudder, Jon	Review audit documentation for testing the representation and warranty reserve.	\$215.00	3.8	\$817.00
Soehnel, Reed	Prepare workpapers that contains the client prepared GAAP checklist for the 2012 ResCap financial statements.	\$175.00	2.5	\$437.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/16/2013				
Stevenson, Brad	Conference call with T. Robinson and D. Reade to discuss the status of the ResCap audit.	\$365.00	0.4	\$146.00
Sunderland, Daniel	Review ResCap audit summary documentation.	\$365.00	3.0	\$1,095.00
Trosper, Dustin	Document testing of ResCap government loan insurance receivable balance.	\$175.00	3.2	\$560.00
Trosper, Dustin	Tie out ResCap accounts receivable footnote to testing leadsheet.	\$175.00	2.8	\$490.00
Wang, Ellen	Discuss with L. Fischer the status of ResCap reporting.	\$215.00	0.4	\$86.00
York, LaRon	Audit other expense in the 2012 ResCap financial statements.	\$175.00	1.2	\$210.00
Zayas, Marilitza	Review status of ResCap audit procedures.	\$215.00	0.3	\$64.50
Zayas, Marilitza	Review mortgage allowance section of the finance receivables and loans footnote.	\$215.00	3.6	\$774.00
04/17/2013				
Brown, David	Meet with E. Wang to discuss the fair value footnote for ResCap's 2012 financial statements.	\$175.00	0.7	\$122.50
Brown, David	Review status of procedures related to ResCap's 2012 financial statements derivative footnote.	\$175.00	1.3	\$227.50
Dabevski, Desislava	Document audit testing for non-interest expenses.	\$175.00	0.9	\$157.50
Donatelli, Lauren	Tie-out of footnote 8 in 2012 ResCap financial statements.	\$175.00	2.7	\$472.50
Ellsworth, Chad	Review year end working papers for ResCap audit.	\$365.00	0.2	\$73.00
Florence, LaKeisha	Review variable interest entities and securitizations footnote for the ResCap financial statement audit.	\$290.00	3.1	\$899.00
Harrison, Brian	Perform testing of fair value disclosures.	\$175.00	1.0	\$175.00
Medway, David	Test claims received disclosures.	\$215.00	2.5	\$537.50
Medway, David	Test ResCap servicing activities footnote.	\$215.00	3.7	\$795.50
Moss, Morgan	Perform testing of ResCap footnote disclosures.	\$175.00	3.8	\$665.00
Moss, Morgan	Document testing of ResCap footnote disclosures.	\$175.00	1.9	\$332.50
Pangrazzi, Michael	Review ResCap other revenue trial balance as of 12/31/12.	\$215.00	2.1	\$451.50
Pangrazzi, Michael	Continue to review ResCap other revenue trial balance as of 12/31/12.	\$215.00	1.6	\$344.00
Pangrazzi, Michael	Audit ResCap other assets footnote as of 12/31/12.	\$215.00	0.7	\$150.50
Pangrazzi, Michael	Audit ResCap fair value footnote as of 12/31/12.	\$215.00	3.1	\$666.50
Poisson, David	Document journal entry testing.	\$175.00	1.6	\$280.00
Rankin, Crystal	Review ResCap's fair value disclosure testing procedures.	\$215.00	1.1	\$236.50
Reade, Dave	Conference call with T. Robinson, T. Marano, J. Whitlinger, J. Horner and B. Westman to review ResCap subsequent events.	\$290.00	0.4	\$116.00
Reade, Dave	Audit financial statement litigation footnote disclosures.	\$290.00	3.3	\$957.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

04/17/2013

Reade, Dave	Review footnote tie-out workpapers.	\$290.00	2.1	\$609.00
Robinson, Thomas	Review ResCap audit summary documentation.	\$365.00	1.6	\$584.00
Robinson, Thomas	Conference call with D. Reade, T. Marano, J. Whitlinger, J. Horner and B. Westman to review ResCap subsequent events.	\$365.00	0.4	\$146.00
Robinson, Thomas	Meet with J. Whitlinger to review status of the ResCap audit.	\$365.00	0.4	\$146.00
Robinson, Thomas	Review representation and warranty audit documentation.	\$365.00	1.7	\$620.50
Soehnel, Reed	Perform audit procedures related to the 2012 ResCap derivative footnote.	\$175.00	2.2	\$385.00
Soehnel, Reed	Perform audit procedures for the 2012 ResCap related party footnote.	\$175.00	2.6	\$455.00
Soehnel, Reed	Document audit procedures for the 2012 ResCap related party footnote.	\$175.00	1.7	\$297.50
Stevenson, Brad	Review updated draft of ResCap financial statements.	\$365.00	1.4	\$511.00
Sunderland, Daniel	Review ResCap financial statement disclosures.	\$365.00	3.0	\$1,095.00
Trosper, Dustin	Tie out ResCap other revenue footnote to testing leadsheet.	\$175.00	3.1	\$542.50
Trosper, Dustin	Document testing of other assets for ResCap audit.	\$175.00	2.6	\$455.00
Wang, Ellen	Review the derivative footnote testing workpapers.	\$215.00	1.4	\$301.00
Wang, Ellen	Discuss with B. Westman, B. Frank, and A. Conwell the fair market value level 3 roll forward.	\$215.00	1.4	\$301.00
Wang, Ellen	Meet with D. Brown to discuss the fair market value footnote.	\$215.00	0.7	\$150.50
York, LaRon	Audit other expense in the 2012 ResCap financial statements.	\$175.00	3.1	\$542.50
York, LaRon	Document audit procedures for other expense in the 2012 ResCap financial statements.	\$175.00	1.4	\$245.00
Zayas, Marilitza	Perform mortgage lending testing.	\$215.00	3.8	\$817.00

04/18/2013

Donatelli, Lauren	Tie-out of footnote 8 in 2012 ResCap financial statements.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Document rep and warrant testing procedures.	\$175.00	0.7	\$122.50
Donatelli, Lauren	Document surety whole loan calculation testing.	\$175.00	0.3	\$52.50
Donatelli, Lauren	Document surety and whole loan sale testing.	\$175.00	0.9	\$157.50
Fischer, Leslie	Document review of final footnotes for ResCap financial statements.	\$265.00	0.6	\$159.00
Fischer, Leslie	Review final footnotes for ResCap financial statements.	\$265.00	2.7	\$715.50
Florence, LaKeisha	Review accrued liabilities leadsheet for the ResCap financial statement audit.	\$290.00	2.1	\$609.00
Florence, LaKeisha	Review roll forward testing for government insured loan receivables for the ResCap audit.	\$290.00	0.5	\$145.00
Florence, LaKeisha	Continue to review roll forward testing for government insured loan receivables for the ResCap audit.	\$290.00	1.1	\$319.00

ResCap Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

04/18/2013

Florence, LaKeisha	Update management representation letter for ResCap financial statement audit.	\$290.00	1.8	\$522.00
Medway, David	Test ResCap debtor/non-debtor disclosure.	\$215.00	2.8	\$602.00
Medway, David	Review status of 2012 ResCap audit procedures.	\$215.00	3.4	\$731.00
Moss, Morgan	Perform testing of ResCap footnote disclosures.	\$175.00	4.1	\$717.50
Moss, Morgan	Document testing of ResCap footnote disclosures.	\$175.00	3.2	\$560.00
Moss, Morgan	Review client prepared schedules supporting ResCap footnote disclosures.	\$175.00	3.3	\$577.50
Pangrazzi, Michael	Audit ResCap fair value footnote as of 12/31/12.	\$215.00	2.3	\$494.50
Pangrazzi, Michael	Audit ResCap financial controls over reporting.	\$215.00	2.1	\$451.50
Pangrazzi, Michael	Audit ResCap net income (loss) from discontinued operations balance as of 12/31/12.	\$215.00	2.9	\$623.50
Rankin, Crystal	Review ResCap's borrowings disclosure testing procedures.	\$215.00	0.8	\$172.00
Reade, Dave	Review footnote testing workpapers.	\$290.00	3.9	\$1,131.00
Reade, Dave	Review financial statement testing workpapers.	\$290.00	1.5	\$435.00
Reade, Dave	Prepare financial statement review summary checklists.	\$290.00	1.3	\$377.00
Reade, Dave	Prepare management representation letter.	\$290.00	1.3	\$377.00
Robinson, Thomas	Review ResCap financial close internal control testing.	\$365.00	1.9	\$693.50
Robinson, Thomas	Review ResCap financial statements.	\$365.00	2.8	\$1,022.00
Scudder, Jon	Review audit documentation for testing contract cure costs for the ResCap audit.	\$215.00	2.1	\$451.50
Soehnel, Reed	Prepare workpapers containing GAAP checklist the client prepared for the 2012 ResCap financial statements.	\$175.00	0.9	\$157.50
Sunderland, Daniel	Review ResCap audit summary documentation.	\$365.00	3.0	\$1,095.00
Trosper, Dustin	Document ResCap other assets testing procedures.	\$175.00	2.4	\$420.00
Trosper, Dustin	Tie out ResCap accounts receivable footnote to testing leadsheet.	\$175.00	3.8	\$665.00
Wang, Ellen	Audit fair market value level 3 roll forward derivative items.	\$215.00	0.9	\$193.50
Zayas, Marilitza	Perform mortgage lending testing.	\$215.00	3.6	\$774.00

04/19/2013

Donatelli, Lauren	Tie-out footnote 8 of the 2012 ResCap financial statements.	\$175.00	3.6	\$630.00
Florence, LaKeisha	Update management representation letter for ResCap financial statement audit.	\$290.00	0.4	\$116.00
Florence, LaKeisha	Review employee benefit plans footnote for the ResCap financial statement audit.	\$290.00	1.6	\$464.00
Harrison, Brian	Perform testing of fair value disclosures.	\$175.00	0.4	\$70.00
Harrison, Brian	Perform testing of pension-related amounts.	\$175.00	1.1	\$192.50
Mallak, Ashley	Perform testing of income tax amounts.	\$215.00	0.2	\$43.00

ResCap Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

2012 Financial Statement Audit

04/19/2013

Medway, David	Test ResCap debtor/non-debtor disclosure.	\$215.00	2.6	\$559.00
Moss, Morgan	Perform testing of ResCap footnote disclosures.	\$175.00	4.5	\$787.50
Moss, Morgan	Document testing of ResCap footnote disclosures.	\$175.00	4.7	\$822.50
Moss, Morgan	Review client prepared schedules supporting ResCap footnote disclosures.	\$175.00	3.6	\$630.00
Pangrazzi, Michael	Audit ResCap financial controls over reporting.	\$215.00	1.2	\$258.00
Pangrazzi, Michael	Audit ResCap fair value footnote as of 12/31/12.	\$215.00	0.9	\$193.50
Rankin, Crystal	Review ResCap's borrowings disclosure testing procedures.	\$215.00	2.5	\$537.50
Rankin, Crystal	Review debt substantive testing procedures.	\$215.00	4.1	\$881.50
Reade, Dave	Audit loan modifications for the Department of Justice settlement.	\$290.00	0.3	\$87.00
Reade, Dave	Review ResCap financial statements.	\$290.00	2.3	\$667.00
Reade, Dave	Review loans held for-sale testing workpapers.	\$290.00	1.3	\$377.00
Robinson, Thomas	Review ResCap audit summary documents.	\$365.00	1.9	\$693.50
Scudder, Jon	Review audit documentation for testing the representation and warranty reserve.	\$215.00	2.9	\$623.50
Scudder, Jon	Prepare substantive master audit programs for the ResCap financial statements audit.	\$215.00	3.9	\$838.50
Stevenson, Brad	Review documentation of audit procedures on supplemental information included in ResCap financial statements.	\$365.00	1.4	\$511.00
Sunderland, Daniel	Review ResCap financial statement disclosures.	\$365.00	3.0	\$1,095.00
Trosper, Dustin	Document ResCap other revenue testing procedures.	\$175.00	2.1	\$367.50
Trosper, Dustin	Document ResCap other assets testing procedures.	\$175.00	3.6	\$630.00
Zayas, Marilitza	Perform mortgage lending testing.	\$215.00	3.7	\$795.50
Zayas, Marilitza	Audit loan modifications related to the Department of Justice settlement.	\$215.00	0.5	\$107.50
Zayas, Marilitza	Review ResCap financial statement disclosures.	\$215.00	0.2	\$43.00
Zayas, Marilitza	Review draft of ResCap audit opinion.	\$215.00	0.1	\$21.50
Zayas, Marilitza	Review financial statement amounts.	\$215.00	0.4	\$86.00

04/20/2013

Medway, David	Document testing of ResCap bankruptcy items.	\$215.00	2.7	\$580.50
Medway, David	Perform testing of ResCap bankruptcy items.	\$215.00	2.4	\$516.00
Sunderland, Daniel	Review ResCap audit summary documentation.	\$365.00	3.0	\$1,095.00

04/21/2013

Robinson, Thomas	Review ResCap debt audit testing workpapers.	\$365.00	1.6	\$584.00
------------------	--	----------	-----	----------

04/22/2013

Ellsworth, Chad	Review year end working papers for ResCap audit.	\$365.00	0.5	\$182.50
-----------------	--	----------	-----	----------

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
04/22/2013				
Fischer, Leslie	Document testing of ResCap fair value footnote.	\$265.00	0.2	\$53.00
Florence, LaKeisha	Finalize documentation for ResCap management representation letters for ResCap financial statement audit.	\$290.00	0.9	\$261.00
Medway, David	Prepare ResCap audit summary workpapers.	\$215.00	2.2	\$473.00
Medway, David	Complete documentation for ResCap claims testing.	\$215.00	1.1	\$236.50
Moss, Morgan	Document testing of borrowings footnote.	\$175.00	3.9	\$682.50
Pangrazzi, Michael	Audit ResCap fair value footnote as of 12/31/12.	\$215.00	3.3	\$709.50
Rankin, Crystal	Prepare secured debt audit work papers for archiving.	\$215.00	3.6	\$774.00
Reade, Dave	Document financial statement footnote testing procedures.	\$290.00	1.3	\$377.00
04/23/2013				
Dabevski, Desislava	Perform employee compensation and benefit expense testing.	\$175.00	1.2	\$210.00
Ellsworth, Chad	Review year end working papers for ResCap audit.	\$365.00	2.5	\$912.50
Medway, David	Prepare ResCap MSR file for archive.	\$215.00	2.7	\$580.50
Pangrazzi, Michael	Audit ResCap fair value footnote as of 12/31/12.	\$215.00	1.9	\$408.50
04/24/2013				
Ellsworth, Chad	Review year end working papers for ResCap audit.	\$365.00	0.5	\$182.50
Medway, David	Complete documentation for ResCap claims testing.	\$215.00	2.1	\$451.50
Rankin, Crystal	Prepare secured debt audit work papers for archiving.	\$215.00	1.8	\$387.00
Rankin, Crystal	Prepare unsecured debt audit work papers for archiving.	\$215.00	1.9	\$408.50
Reade, Dave	Review representation and warranty audit testing documentation.	\$290.00	1.2	\$348.00
04/25/2013				
Harrison, Brian	Document fair value testing.	\$175.00	1.0	\$175.00
Rankin, Crystal	Prepare ResCap debt audit work papers for archiving.	\$215.00	0.1	\$21.50
Rankin, Crystal	Prepare debt audit work papers for archiving.	\$215.00	0.2	\$43.00
04/26/2013				
Reade, Dave	Review status of ResCap audit procedures.	\$290.00	1.8	\$522.00
Soehnel, Reed	Review the status of the footnote testing procedures.	\$175.00	0.3	\$43.75
04/27/2013				
Reade, Dave	Prepare information for the workpaper archiving process.	\$290.00	2.8	\$812.00
Reade, Dave	Document mortgage servicing rights testing workpapers.	\$290.00	0.6	\$174.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
04/28/2013				
Reade, Dave	Prepare archive documents for financial statement footnotes testing.	\$290.00	1.9	\$551.00
04/29/2013				
Medway, David	Prepare MSR index for archive.	\$215.00	1.2	\$258.00
Medway, David	Prepare ResCap audit summary workpapers.	\$215.00	2.1	\$451.50
04/30/2013				
Medway, David	Document procedures performed to test ResCap claims testing.	\$215.00	2.3	\$494.50
Subtotal for 2012 Financial Statement Audit:			7,011.2	\$1,546,360.50

Abbreviated Financial Statements (Walter) Audit

12/13/2012				
Reade, Dave	Conference call with C. Dondzila, S. Griffith, T. Robinson, and B. Stevenson to determine the ResCap 2012 financial reporting requirements.	\$390.00	0.8	\$312.00
12/14/2012				
Donatelli, Lauren	Meet with D. Medway, T. Robinson, B. Stevenson, D. Reade, L. Florence, M. Nealon, M. Zayas, and J. Scudder to discuss the status of the ResCap 2012 financial statement audit.	\$225.00	0.9	\$202.50
Florence, LaKeisha	Meet with D. Medway, T. Robinson, B. Stevenson, D. Reade, L. Donatelli, M. Nealon, M. Zayas, and J. Scudder to discuss the status of the ResCap 2012 financial statement audit.	\$390.00	0.9	\$351.00
Medway, David	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, M. Nealon, M. Zayas, L. Donatelli, and J. Scudder to discuss the status of the ResCap 2012 financial statement audit.	\$265.00	0.9	\$238.50
Nealon, Matt	Meet with D. Medway, T. Robinson, B. Stevenson, D. Reade, L. Florence, M. Zayas, L. Donatelli, and J. Scudder to discuss the status of the ResCap 2012 financial statement audit.	\$225.00	0.9	\$202.50
Reade, Dave	Meet with D. Medway, T. Robinson, B. Stevenson, L. Florence, M. Nealon, M. Zayas, L. Donatelli, and J. Scudder to discuss the status of the ResCap 2012 financial statement audit.	\$390.00	0.9	\$351.00
Scudder, Jon	Meet with D. Medway, T. Robinson, B. Stevenson, D. Reade, L. Florence, M. Nealon, M. Zayas, and L. Donatelli to discuss the status of the ResCap 2012 financial statement audit.	\$265.00	0.9	\$238.50
Zayas, Marilitza	Meet with D. Medway, T. Robinson, B. Stevenson, D. Reade, L. Florence, M. Nealon, L. Donatelli, and J. Scudder to discuss the status of the ResCap 2012 financial statement audit.	\$265.00	0.9	\$238.50
12/16/2012				
Robinson, Thomas	Perform accounting research regarding carve-out financial statements for ResCap.	\$465.00	2.1	\$976.50
12/17/2012				
Robinson, Thomas	Conference call with B. Stevenson, C. Bihm, R. Young, J. Treiber, and D. Sorgen regarding the ResCap bankruptcy.	\$465.00	0.5	\$232.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

12/18/2012

Reade, Dave	Prepare for carve-out introduction meeting with S. Griffith (ResCap).	\$390.00	1.3	\$507.00
Reade, Dave	Determine materiality for carve-out financial statement audit.	\$390.00	0.4	\$156.00
Reade, Dave	Prepare engagement letter for carve-out financial statements.	\$390.00	1.6	\$624.00
Reade, Dave	Conference call with T. Robinson, B. Stevenson, and C. Dondzila regarding the requirements of the ResCap carve-out financial statements.	\$390.00	0.7	\$273.00
Robinson, Thomas	Review the draft engagement letter for the carve-out financial statements.	\$465.00	0.9	\$418.50
Robinson, Thomas	Conference call with B. Stevenson, D. Reade, and C. Dondzila regarding the requirements of the ResCap carve-out financial statements.	\$465.00	0.7	\$325.50
Stevenson, Brad	Conference call with T. Robinson, D. Reade, and C. Dondzila regarding the requirements of the ResCap carve-out financial statements.	\$465.00	0.7	\$325.50
Stevenson, Brad	Research carve out financial statement reporting requirements and related audit procedures.	\$465.00	3.6	\$1,674.00

12/19/2012

Medway, David	Review carve out audit schedules.	\$265.00	5.1	\$1,351.50
Reade, Dave	Prepare carve out audit request list.	\$390.00	0.4	\$156.00
Robinson, Thomas	Perform audit planning procedures for the ResCap carve-out financial statements audit.	\$465.00	1.6	\$744.00

12/20/2012

Florence, LaKeisha	Conference call with D. Reade, T. Robinson, B. Stevenson, M. Zayas, D. Medway, J. Scudder, and M. Nealon to prepare for the meeting with ResCap management to review the ResCap carve-out allocation framework and methodology.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Conference call with D. Reade, T. Robinson, B. Stevenson, M. Zayas, D. Medway, J. Scudder, M. Nealon and C. Dondzila, S. Griffith and other members of ResCap management to review the ResCap carve-out allocation framework and methodology.	\$390.00	1.9	\$741.00
Medway, David	Conference call with D. Reade, T. Robinson, B. Stevenson, L. Florence, M. Zayas, J. Scudder, and M. Nealon to prepare for the meeting with ResCap management to review the ResCap carve-out allocation framework and methodology.	\$265.00	0.5	\$132.50
Medway, David	Conference call with D. Reade, T. Robinson, B. Stevenson, L. Florence, M. Zayas, J. Scudder, M. Nealon and C. Dondzila, S. Griffith and other members of ResCap management to review the ResCap carve-out allocation framework and methodology.	\$265.00	1.9	\$503.50
Medway, David	Review carve out supporting schedules.	\$265.00	0.4	\$106.00
Nealon, Matt	Conference call with D. Reade, T. Robinson, B. Stevenson, L. Florence, M. Zayas, D. Medway, and J. Scudder to prepare for the meeting with ResCap management to review the ResCap carve-out allocation framework and methodology.	\$225.00	0.5	\$112.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

12/20/2012

Nealon, Matt	Conference call with D. Reade, T. Robinson, B. Stevenson, L. Florence, M. Zayas, D. Medway, J. Scudder, C. Dondzila, S. Griffith and other members of ResCap management to review the ResCap carve-out allocation framework and methodology.	\$225.00	1.9	\$427.50
Reade, Dave	Coordinate carve-out audit request list with S. Griffith and other members of ResCap management.	\$390.00	0.6	\$234.00
Reade, Dave	Prepare carve out audit plan.	\$390.00	4.2	\$1,638.00
Reade, Dave	Conference call with T. Robinson, B. Stevenson, L. Florence, M. Zayas, D. Medway, J. Scudder, M. Nealon, C. Dondzila, S. Griffith and other members of ResCap management to review the ResCap carve-out allocation framework and methodology.	\$390.00	1.9	\$741.00
Reade, Dave	Conference call with T. Robinson, B. Stevenson, L. Florence, M. Zayas, D. Medway, J. Scudder, and M. Nealon to prepare for the meeting with ResCap management to review the ResCap carve-out allocation framework and methodology.	\$390.00	0.5	\$195.00
Robinson, Thomas	Conference call with D. Reade, B. Stevenson, L. Florence, M. Zayas, D. Medway, J. Scudder, and M. Nealon to prepare for the meeting with ResCap management to review the ResCap carve-out allocation framework and methodology.	\$465.00	0.5	\$232.50
Robinson, Thomas	Perform planning procedures for the ResCap carve-out audit.	\$465.00	2.1	\$976.50
Robinson, Thomas	Conference call with D. Reade, B. Stevenson, L. Florence, M. Zayas, D. Medway, J. Scudder, M. Nealon and C. Dondzila, S. Griffith and other members of ResCap management to review the ResCap carve-out allocation framework and methodology.	\$465.00	1.9	\$883.50
Scudder, Jon	Conference call with D. Reade, T. Robinson, B. Stevenson, L. Florence, M. Zayas, D. Medway, M. Nealon and C. Dondzila, S. Griffith and other members of ResCap management to review the ResCap carve-out allocation framework and methodology.	\$265.00	1.9	\$503.50
Scudder, Jon	Conference call with D. Reade, T. Robinson, B. Stevenson, L. Florence, M. Zayas, D. Medway, and M. Nealon to prepare for the meeting with ResCap management to review the ResCap carve-out allocation framework and methodology.	\$265.00	0.5	\$132.50
Stevenson, Brad	Conference call with D. Reade, T. Robinson, L. Florence, M. Zayas, D. Medway, J. Scudder, and M. Nealon to prepare for the meeting with ResCap management to review the ResCap carve-out allocation framework and methodology.	\$465.00	0.5	\$232.50
Stevenson, Brad	Conference call with D. Reade, T. Robinson, L. Florence, M. Zayas, D. Medway, J. Scudder, M. Nealon and C. Dondzila, S. Griffith and other members of ResCap management to review the ResCap carve-out allocation framework and methodology.	\$465.00	1.9	\$883.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

12/20/2012

Stevenson, Brad	Examine schedules provided by ResCap management supporting carve-out financial statements.	\$465.00	0.7	\$325.50
Zayas, Marilitza	Conference call with D. Reade, T. Robinson, B. Stevenson, L. Florence, D. Medway, J. Scudder, M. Nealon and C. Dondzila, S. Griffith and other members of ResCap management to review the ResCap carve-out allocation framework and methodology.	\$265.00	1.9	\$503.50
Zayas, Marilitza	Conference call with D. Reade, T. Robinson, B. Stevenson, L. Florence, D. Medway, J. Scudder, and M. Nealon to prepare for the meeting with ResCap management to review the ResCap carve-out allocation framework and methodology.	\$265.00	0.5	\$132.50

12/21/2012

Florence, LaKeisha	Meet with D. Reade, T. Robinson, and B. Stevenson to perform detailed planning procedures for the ResCap carve-out audit.	\$390.00	1.7	\$663.00
Reade, Dave	Prepare carve out audit plan.	\$390.00	0.6	\$234.00
Reade, Dave	Draft agenda for carve out planning meeting.	\$390.00	0.7	\$273.00
Reade, Dave	Set up audit workpapers for carve out audit.	\$390.00	2.4	\$936.00
Reade, Dave	Meet with L. Florence, T. Robinson, and B. Stevenson to perform detailed planning procedures for the ResCap carve-out audit.	\$390.00	1.7	\$663.00
Robinson, Thomas	Meet with D. Reade, L. Florence, and B. Stevenson to perform detailed planning procedures for the ResCap carve-out audit.	\$465.00	1.7	\$790.50
Stevenson, Brad	Meet with D. Reade, L. Florence, and T. Robinson to perform detailed planning procedures for the ResCap carve-out audit.	\$465.00	1.7	\$790.50

12/24/2012

Reade, Dave	Draft opinion for audit of carve-out audit financial statements.	\$390.00	2.1	\$819.00
Reade, Dave	Set up audit workpapers for carve out audit.	\$390.00	0.3	\$117.00
Reade, Dave	Review client supporting schedules to plan carve-out audit procedures.	\$390.00	2.2	\$858.00

12/25/2012

Scudder, Jon	Prepare audit documentation for carve out audit.	\$265.00	4.1	\$1,086.50
--------------	--	----------	-----	------------

12/26/2012

Florence, LaKeisha	Calculate materiality for audit of carve out financial statements of assets purchased by Walter Investments.	\$390.00	4.0	\$1,560.00
Medway, David	Meet with T. Robinson, D. Reade, J. Scudder, M. Zayas, and M. Nealon to prepare for meeting with W. Keller.	\$265.00	1.1	\$291.50
Medway, David	Meet with W. Keller, T. Robinson, D. Reade, J. Scudder, M. Zayas, and M. Nealon to perform detailed review of ResCap carve-out financial statement allocation servicing allocation methodologies.	\$265.00	2.1	\$556.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

12/26/2012

Medway, David	Meet with T. Robinson, D. Reade, J. Scudder, M. Zayas, and M. Nealon to compile questions regarding the ResCap carve-out financial statement servicing allocation methodologies and related audit procedures.	\$265.00	1.2	\$318.00
Medway, David	Review client prepared schedules supporting carve out financials.	\$265.00	2.3	\$609.50
Nealon, Matt	Meet with W. Keller, T. Robinson, D. Reade, D. Medway, M. Zayas, and J. Scudder to perform detailed review of ResCap carve-out financial statement allocation servicing allocation methodologies.	\$225.00	2.1	\$472.50
Nealon, Matt	Meet with T. Robinson, D. Reade, D. Medway, M. Zayas, and J. Scudder to prepare for meeting with W. Keller.	\$225.00	1.1	\$247.50
Nealon, Matt	Meet with T. Robinson, D. Reade, D. Medway, M. Zayas, and J. Scudder to compile questions regarding the ResCap carve-out financial statement servicing allocation methodologies and related audit procedures.	\$225.00	1.2	\$270.00
Nealon, Matt	Prepare for carve out meeting with T. Robinson, D. Reade, D. Medway, M. Zayas, and J. Scudder.	\$225.00	1.7	\$382.50
Reade, Dave	Meet with T. Robinson, D. Medway, M. Zayas, J. Scudder, and M. Nealon to prepare for meeting with W. Keller.	\$390.00	1.1	\$429.00
Reade, Dave	Meet with W. Keller, T. Robinson, D. Medway, M. Zayas, J. Scudder, and M. Nealon to perform detailed review of ResCap carve-out financial statement allocation servicing allocation methodologies.	\$390.00	2.1	\$819.00
Reade, Dave	Meet with T. Robinson, D. Medway, M. Zayas, J. Scudder, and M. Nealon to compile questions regarding the ResCap carve-out financial statement servicing allocation methodologies and related audit procedures.	\$390.00	1.2	\$468.00
Reade, Dave	Conference call with T. Robinson and C. Dondzila to review status of the ResCap carve-out audit.	\$390.00	0.5	\$195.00
Robinson, Thomas	Conference call with D. Reade and C. Dondzila to review status of the ResCap carve-out audit.	\$465.00	0.5	\$232.50
Robinson, Thomas	Perform research regarding the SEC requirements for abbreviated financial statements.	\$465.00	1.9	\$883.50
Robinson, Thomas	Meet with D. Reade, D. Medway, M. Zayas, J. Scudder, and M. Nealon to prepare for meeting with W. Keller.	\$465.00	1.1	\$511.50
Robinson, Thomas	Meet with W. Keller, D. Reade, D. Medway, M. Zayas, J. Scudder, and M. Nealon to perform detailed review of ResCap carve-out financial statement servicing allocation methodologies.	\$465.00	2.1	\$976.50
Robinson, Thomas	Meet with D. Reade, D. Medway, M. Zayas, J. Scudder, and M. Nealon to compile questions regarding the ResCap carve-out financial statement servicing allocation methodologies and related audit procedures.	\$465.00	1.2	\$558.00
Scudder, Jon	Meet with T. Robinson, D. Reade, D. Medway, M. Zayas, and M. Nealon to prepare for meeting with W. Keller.	\$265.00	1.1	\$291.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

12/26/2012

Scudder, Jon	Meet with W. Keller, T. Robinson, D. Reade, D. Medway, M. Zayas, and M. Nealon to perform detailed review of ResCap carve-out financial statement servicing allocation methodologies.	\$265.00	2.1	\$556.50
Scudder, Jon	Meet with T. Robinson, D. Reade, D. Medway, M. Zayas, and M. Nealon to compile questions regarding the ResCap carve-out financial statement servicing allocation methodologies and related audit procedures.	\$265.00	1.2	\$318.00
Scudder, Jon	Prepare audit documentation related to the ResCap carve out financial statements.	\$265.00	4.0	\$1,060.00
Zayas, Marilitza	Meet with T. Robinson, D. Reade, D. Medway, J. Scudder, and M. Nealon to prepare for meeting with W. Keller.	\$265.00	1.1	\$291.50
Zayas, Marilitza	Meet with W. Keller, T. Robinson, D. Reade, D. Medway, J. Scudder, and M. Nealon to perform detailed review of ResCap carve-out financial statement allocation servicing allocation methodologies.	\$265.00	2.1	\$556.50
Zayas, Marilitza	Meet with T. Robinson, D. Reade, D. Medway, J. Scudder, and M. Nealon to compile questions regarding the ResCap carve-out financial statement servicing allocation methodologies and related audit procedures.	\$265.00	1.2	\$318.00
Zayas, Marilitza	Review client support in order to plan procedures.	\$265.00	0.6	\$159.00

12/27/2012

Florence, LaKeisha	Calculate materiality for audit of carve out financial statements of assets purchased by Walter Investments.	\$390.00	3.7	\$1,443.00
Medway, David	Meet with T. Robinson, D. Reade, J. Scudder, and M. Nealon to review ResCap's carve-out allocations for servicing.	\$265.00	1.4	\$371.00
Medway, David	Meet with T. Robinson, D. Reade, J. Scudder, and M. Nealon to determine the audit approach for ResCap's carve-out allocations for servicing.	\$265.00	3.2	\$848.00
Medway, David	Meet with T. Robinson, D. Reade, M. Zayas, J. Scudder, and M. Nealon to review ResCap's carve-out allocations for originations.	\$265.00	2.4	\$636.00
Medway, David	Develop testing procedures specific to ResCap servicing carve-out allocations.	\$265.00	2.1	\$556.50
Nealon, Matt	Meet with T. Robinson, D. Reade, D. Medway, and J. Scudder to review ResCap's carve-out allocations for servicing.	\$225.00	1.4	\$315.00
Nealon, Matt	Meet with T. Robinson, D. Reade, D. Medway, and J. Scudder to determine the audit approach for ResCap's carve-out allocations for servicing.	\$225.00	3.2	\$720.00
Nealon, Matt	Meet with T. Robinson, D. Reade, D. Medway, M. Zayas, and J. Scudder to review ResCap's carve-out allocations for originations.	\$225.00	2.4	\$540.00
Reade, Dave	Meet with T. Robinson, D. Medway, J. Scudder, and M. Nealon to review ResCap's carve-out allocations for servicing.	\$390.00	1.4	\$546.00
Reade, Dave	Meet with T. Robinson, D. Medway, J. Scudder, and M. Nealon to determine the audit approach for ResCap's carve-out allocations for servicing.	\$390.00	3.2	\$1,248.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
-------------	--------------------	-------------	--------------	-------------

Abbreviated Financial Statements (Walter) Audit

12/27/2012

Reade, Dave	Meet with T. Robinson, D. Medway, M. Zayas, J. Scudder, and M. Nealon to review ResCap's carve-out allocations for originations.	\$390.00	2.4	\$936.00
Reade, Dave	Document carve-out audit procedures.	\$390.00	1.2	\$468.00
Robinson, Thomas	Meet with D. Reade, D. Medway, J. Scudder, and M. Nealon to review ResCap's carve-out allocations for servicing.	\$465.00	1.4	\$651.00
Robinson, Thomas	Meet with D. Reade, D. Medway, J. Scudder, and M. Nealon to determine the audit approach for ResCap's carve-out allocations for servicing.	\$465.00	3.2	\$1,488.00
Robinson, Thomas	Meet with D. Reade, D. Medway, M. Zayas, J. Scudder, and M. Nealon to review ResCap's carve-out allocations for originations.	\$465.00	2.4	\$1,116.00
Robinson, Thomas	Perform research regarding the requirements and components of abbreviated financial statements.	\$465.00	1.1	\$511.50
Scudder, Jon	Meet with T. Robinson, D. Reade, D. Medway, and M. Nealon to review ResCap's carve-out allocations for servicing.	\$265.00	1.4	\$371.00
Scudder, Jon	Meet with T. Robinson, D. Reade, D. Medway, and M. Nealon to determine the audit approach for ResCap's carve-out allocations for servicing.	\$265.00	3.2	\$848.00
Scudder, Jon	Meet with T. Robinson, D. Reade, D. Medway, M. Zayas, and M. Nealon to review ResCap's carve-out allocations for originations.	\$265.00	2.4	\$636.00
Stevenson, Brad	Perform planning of audit procedures for ResCap carve out financial statements.	\$465.00	2.8	\$1,302.00
Zayas, Marilitza	Meet with T. Robinson, D. Reade, D. Medway, J. Scudder, and M. Nealon to review ResCap's carve-out allocations for originations.	\$265.00	2.4	\$636.00

12/28/2012

Donatelli, Lauren	Review status of ResCap substantive audit testing for abbreviated financial statements.	\$225.00	0.5	\$112.50
Medway, David	Meet with J. Scudder, M. Zayas, and L. Donatelli to discuss staffing assignments.	\$265.00	0.5	\$132.50
Medway, David	Meet with D. Reade and J. Scudder to discuss planned carve out audit procedures.	\$265.00	1.6	\$424.00
Medway, David	Meet with D. Reade, J. Scudder, and C. Senick (ResCap) to discuss planned carve out procedures.	\$265.00	0.6	\$159.00
Medway, David	Meet with J. Scudder and C. Senick (ResCap) to discuss audit procedures.	\$265.00	1.8	\$477.00
Medway, David	Plan Walter carve out audit procedures.	\$265.00	1.2	\$318.00
Reade, Dave	Meet with D. Medway and J. Scudder to discuss planned carve out audit procedures.	\$390.00	1.6	\$624.00
Reade, Dave	Meet with D. Medway, J. Scudder, and C. Senick (ResCap) to discuss planned carve out procedures.	\$390.00	0.6	\$234.00
Robinson, Thomas	Review and draft ResCap abbreviated financial statements engagement letter.	\$465.00	1.1	\$511.50
Scudder, Jon	Meet with D. Medway, M. Zayas, and L. Donatelli to discuss staffing assignments.	\$265.00	0.5	\$132.50
Scudder, Jon	Meet with D. Reade and D. Medway to discuss planned carve out audit procedures.	\$265.00	1.6	\$424.00
Scudder, Jon	Meet with D. Reade, D. Medway, and C. Senick (ResCap) to discuss planned carve out procedures.	\$265.00	0.6	\$159.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

12/28/2012

Scudder, Jon	Meet with D. Medway and C. Senick (ResCap) to discuss audit procedures.	\$265.00	1.8	\$477.00
Zayas, Marilitza	Meet with D. Medway, J. Scudder, and L. Donatelli to discuss staffing assignments.	\$265.00	0.5	\$132.50

12/31/2012

Robinson, Thomas	Review draft ResCap abbreviated financial statements.	\$465.00	3.7	\$1,720.50
------------------	---	----------	-----	------------

01/01/2013

Medway, David	Plan ResCap carve-out audit procedures.	\$265.00	1.1	\$291.50
---------------	---	----------	-----	----------

01/02/2013

Medway, David	Discuss staff assignments for ResCap carve-out audit procedures with D. Reade, M. Zayas and J. Scudder.	\$265.00	0.5	\$132.50
Medway, David	Review status of ResCap carve-out audit.	\$265.00	1.4	\$371.00
Medway, David	Perform testing of carve-out MSR asset.	\$265.00	2.4	\$636.00
Nealon, Matt	Prepare and reconcile support for testing.	\$225.00	6.1	\$1,372.50
Nealon, Matt	Meet with D. Reade, M. Zayas and M. Nealon to discuss the audit plan for the origination components of the ResCap abbreviated financial statements.	\$225.00	1.1	\$247.50
Reade, Dave	Discuss staff assignments for ResCap carve-out audit procedures with M. Zayas, D. Medway and J. Scudder.	\$390.00	0.5	\$195.00
Reade, Dave	Meet with M. Zayas and M. Nealon to discuss the audit plan for the origination components of the ResCap abbreviated financial statements.	\$390.00	1.1	\$429.00
Reade, Dave	Meet with C. Cowley, T. Robinson, M. Zayas and M. Nealon to review the origination components of the ResCap abbreviated financial statements.	\$390.00	2.1	\$819.00
Reade, Dave	Document carve-out procedures audit plan.	\$390.00	1.7	\$663.00
Reade, Dave	Meet with D. Sunderland and T. Robinson regarding the ResCap abbreviated financial statements.	\$390.00	0.6	\$234.00
Reade, Dave	Draft carve-out audit summary memorandum.	\$390.00	1.5	\$585.00
Reade, Dave	Set-up consultation meetings associated with the carve-out audit.	\$390.00	0.6	\$234.00
Robinson, Thomas	Meet with C. Cowley, D. Reade, M. Zayas and M. Nealon to review the origination components of the ResCap abbreviated financial statements.	\$465.00	2.1	\$976.50
Robinson, Thomas	Review Walter SEC pre-clearance letter regarding abbreviated financial statements.	\$465.00	0.8	\$372.00
Robinson, Thomas	Meet with D. Sunderland and D. Reade regarding the ResCap abbreviated financial statements.	\$465.00	0.6	\$279.00
Robinson, Thomas	Perform research regarding the requirements for ResCap abbreviated financial statements.	\$465.00	2.4	\$1,116.00
Scudder, Jon	Discuss staff assignments for ResCap carve-out audit procedures with D. Reade, M. Zayas and D. Medway.	\$265.00	0.5	\$132.50
Scudder, Jon	Perform audit procedures for ResCap abbreviated financial statements.	\$265.00	2.9	\$768.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/02/2013

Zayas, Marilitza	Meet with C. Cowley, T. Robinson, D. Reade and M. Nealon to review the origination components of the ResCap abbreviated financial statements.	\$265.00	2.1	\$556.50
Zayas, Marilitza	Meet with D. Reade and M. Nealon to discuss the audit plan for the origination components of the ResCap abbreviated financial statements.	\$265.00	1.1	\$291.50
Zayas, Marilitza	Discuss staff assignments for ResCap carve-out audit procedures with D. Reade, D. Medway and J. Scudder.	\$265.00	0.5	\$132.50

01/03/2013

Bunn, Greg	Discuss testing plan for carve-out servicer advances with L. Florence and L. York.	\$265.00	1.1	\$291.50
Florence, LaKeisha	Determine test approach for servicer advances for the ResCap abbreviated financial statement audit.	\$390.00	1.5	\$585.00
Medway, David	Meet with D. Reade and J. Scudder to discuss planned carve-out audit procedures.	\$265.00	0.9	\$238.50
Medway, David	Review status of ResCap carve-out audit.	\$265.00	0.8	\$212.00
Medway, David	Perform audit procedures around FNMA MSR balances.	\$265.00	3.4	\$901.00
Nealon, Matt	Document testing for the audit of the ResCap abbreviated financial statements.	\$225.00	5.2	\$1,170.00
Reade, Dave	Work on substantive testing over origination and servicing balance sheet balances.	\$390.00	0.4	\$156.00
Reade, Dave	Meet with D. Medway, and J. Scudder to discuss planned carve-out audit procedures.	\$390.00	0.9	\$351.00
Reade, Dave	Perform substantive testing over origination and servicing income statement balances.	\$390.00	3.1	\$1,209.00
Reade, Dave	Draft list of client questions regarding our audit of the carve-out statements.	\$390.00	1.2	\$468.00
Reade, Dave	Draft carve-out audit summary memorandum.	\$390.00	1.4	\$546.00
Robinson, Thomas	Perform research regarding the requirements of the ResCap abbreviated financial statement engagement letter.	\$465.00	2.2	\$1,023.00
Robinson, Thomas	Draft ResCap abbreviated financial statements engagement letter.	\$465.00	1.1	\$511.50
Robinson, Thomas	Perform determination of ResCap abbreviated financial statements audit materiality.	\$465.00	0.8	\$372.00
Scudder, Jon	Meeting with D. Reade and D. Medway to discuss planned carve-out audit procedures.	\$265.00	0.9	\$238.50
York, LaRon	Attend meeting with L. Florence and G. Bunn to discuss responsibilities regarding the Walter investments carve-out audit.	\$225.00	1.1	\$247.50

01/04/2013

Bunn, Greg	Call to discuss the servicer advance testing plan with D. Reade and J. Scudder.	\$265.00	0.4	\$106.00
Florence, LaKeisha	Meet with T. Robinson, D. Reade, B. Stevenson, and C. Dondzila to discuss the ResCap abbreviated financial statements audit status.	\$390.00	0.8	\$312.00
Florence, LaKeisha	Discuss testing plan for servicer advances for the ResCap abbreviated financial statement audit with L. York and G. Bunn.	\$390.00	0.9	\$351.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/04/2013

Freshour, Susan	Meet with T. Robinson, D. Reade and S. Sunderland to complete required consultations regarding the ResCap abbreviated financial statement audit.	\$465.00	0.5	\$232.50
Medway, David	Review performance of audit procedures for carve-out MSR balances.	\$265.00	4.1	\$1,086.50
Medway, David	Perform planning of carve-out audit testing procedures.	\$265.00	2.1	\$556.50
Medway, David	Meet with D. Reade and J. Scudder to discuss planned carve-out audit procedures.	\$265.00	0.9	\$238.50
Nealon, Matt	Document testing for the audit of the ResCap abbreviated financial statements.	\$225.00	4.3	\$967.50
Parmar, Ashok Parmar	Review reporting requirements for ResCap abbreviated financial statements.	\$390.00	2.5	\$975.00
Reade, Dave	Draft carve-out audit summary memorandum.	\$390.00	1.5	\$585.00
Reade, Dave	Call to discuss the servicer advance testing plan with J. Scudder and G. Bunn for carve-out audit.	\$390.00	0.4	\$156.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, L. Florence and C. Dondzila, to discuss the ResCap abbreviated financial statements audit status.	\$390.00	0.8	\$312.00
Reade, Dave	Meet with T. Robinson, S. Sunderland and S. Freshour to complete required consultations regarding the ResCap abbreviated financial statement audit.	\$390.00	0.5	\$195.00
Reade, Dave	Call with T. Robinson to review questions regarding the ResCap abbreviated financial statement allocations.	\$390.00	1.1	\$429.00
Reade, Dave	Meet with D. Medway and J. Scudder to discuss planned carve-out audit procedures.	\$390.00	0.9	\$351.00
Reade, Dave	Meet with T. Robinson, J. Scudder, S. Griffith and N. Rock to review the ResCap abbreviated financial statement allocations.	\$390.00	0.6	\$234.00
Robinson, Thomas	Meet with D. Reade, J. Scudder, S. Griffith and N. Rock to review the ResCap abbreviated financial statement allocations.	\$465.00	0.6	\$279.00
Robinson, Thomas	Call with D. Reade to review questions regarding the ResCap abbreviated financial statement allocations.	\$465.00	1.1	\$511.50
Robinson, Thomas	Meet with D. Reade, S. Sunderland and S. Freshour to complete required consultations regarding the ResCap abbreviated financial statement audit.	\$465.00	0.5	\$232.50
Robinson, Thomas	Meet with D. Reade, B. Stevenson, L. Florence and C. Dondzila to discuss the ResCap abbreviated financial statements audit status.	\$465.00	0.8	\$372.00
Robinson, Thomas	Draft ResCap abbreviated financial statements summary memorandum.	\$465.00	1.6	\$744.00
Scudder, Jon	Prepare audit documentation for ResCap abbreviated financial statements.	\$265.00	2.1	\$556.50
Scudder, Jon	Meet with D. Reade and D. Medway to discuss planned carve-out audit procedures.	\$265.00	0.9	\$238.50
Scudder, Jon	Call to discuss servicer advance testing plan with D. Reade and G. Bunn for carve-out audit.	\$265.00	0.4	\$106.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/04/2013

Scudder, Jon	Meet with T. Robinson, D. Reade, S. Griffith and N. Rock to review the ResCap abbreviated financial statement allocations.	\$265.00	0.6	\$159.00
Stevenson, Brad	Meet with T. Robinson, D. Reade, L. Florence and C. Dondzila, to discuss the ResCap abbreviated financial statements audit status.	\$465.00	0.8	\$372.00

01/05/2013

Medway, David	Prepare audit procedures for servicing fee revenue testing balances.	\$265.00	3.1	\$821.50
Medway, David	Prepare audit request list of items necessary for testing MSR balances.	\$265.00	0.9	\$238.50
Medway, David	Perform audit procedures around FNMA MSR balances.	\$265.00	5.2	\$1,378.00
Reade, Dave	Review draft abbreviated statements.	\$390.00	0.8	\$312.00
Reade, Dave	Review MSR carve-out substantive audit procedures.	\$390.00	0.6	\$234.00
Reade, Dave	Draft carve-out audit summary memorandum.	\$390.00	2.6	\$1,014.00
Reade, Dave	Document carve-out audit procedures plan.	\$390.00	0.4	\$156.00
Robinson, Thomas	Review ResCap abbreviated financial statement audit planning workpapers.	\$465.00	2.1	\$976.50
Scudder, Jon	Prepare audit documentation for ResCap abbreviated statements.	\$265.00	5.6	\$1,484.00
York, LaRon	Review information related to auditing servicing advances.	\$225.00	0.7	\$157.50

01/06/2013

Medway, David	Perform testing of carve-out MSR balances.	\$265.00	4.1	\$1,086.50
Reade, Dave	Draft carve-out audit summary memorandum.	\$390.00	3.9	\$1,521.00

01/07/2013

Han, Jiefu	Perform audit procedures for weighted average service fee testing.	\$225.00	1.5	\$337.50
Han, Jiefu	Complete audit documentation related to weighted average service fee testing.	\$225.00	1.1	\$247.50
Mattei, Francisco	Finalize documentation of ResCap carve-out financial statement review.	\$225.00	3.8	\$855.00
Mattei, Francisco	Review ResCap carve-out financial statement.	\$225.00	3.4	\$765.00
Medway, David	Perform testing of ResCap carve-out MSR balances.	\$265.00	5.1	\$1,351.50
Medway, David	Perform testing of ResCap carve-out compensating interest balance.	\$265.00	2.7	\$715.50
Nealon, Matt	Prepare reconciliation of audit documentation to general ledger.	\$225.00	2.1	\$472.50
Reade, Dave	Draft agenda for meeting with S. Griffith, C. Dondzila and other ResCap personnel to discuss the status of the FNMA abbreviated financial statement audit.	\$390.00	0.8	\$312.00
Reade, Dave	Review abbreviated statements substantive workpapers.	\$390.00	0.9	\$351.00
Reade, Dave	Prepare client request list for audit of abbreviated financial statements.	\$390.00	1.7	\$663.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/07/2013

Reade, Dave	Document carve-out audit procedures plan.	\$390.00	0.6	\$234.00
Reade, Dave	Substantive testing of servicing income for the abbreviated financial statement audit.	\$390.00	1.1	\$429.00
Reade, Dave	Draft carve-out audit summary memorandum.	\$390.00	0.5	\$195.00
Robinson, Thomas	Review ResCap abbreviated financial statements allocations.	\$465.00	2.4	\$1,116.00
Scudder, Jon	Prepare audit documentation relating to the ResCap abbreviated statements.	\$265.00	4.6	\$1,219.00

01/08/2013

Bunn, Greg	Attend Walter carve-out meeting with Deloitte personnel (B. Stevenson, D. Medway, M. Zayas, J. Scudder, D. Reade, M. Nealon and L. York) and ResCap personnel (L. Corrigan, J. DeStasio, K. Hughes and W. Keller).	\$265.00	0.9	\$238.50
Medway, David	Perform testing of ResCap FNMA payoff interest.	\$265.00	3.4	\$901.00
Medway, David	Perform testing of ResCap FNMA MSR asset.	\$265.00	4.7	\$1,245.50
Medway, David	Meet with D. Reade, J. Scudder and B. Stevenson to discuss testing of abbreviated financial statement product allocations.	\$265.00	1.4	\$371.00
Medway, David	Attend Walter carve-out meeting with Deloitte personnel (B. Stevenson, G. Bunn, M. Zayas, J. Scudder, D. Reade, M. Nealon and L. York) and ResCap personnel (L. Corrigan, J. DeStasio, K. Hughes and W. Keller).	\$265.00	0.9	\$238.50
Nealon, Matt	Meet with D. Reade, M. Zayas and C. Stone (ResCap) to discuss derivation of retention loans in connection with the abbreviated financial statements.	\$225.00	1.4	\$315.00
Nealon, Matt	Attend Walter carve-out meeting with Deloitte personnel (B. Stevenson, G. Bunn, M. Zayas, J. Scudder, D. Reade, D. Medway and L. York) and ResCap personnel (L. Corrigan, J. DeStasio, K. Hughes and W. Keller).	\$225.00	0.9	\$202.50
Reade, Dave	Meet with J. Scudder, B. Stevenson and D. Medway to discuss testing of abbreviated financial statement product allocations.	\$390.00	1.4	\$546.00
Reade, Dave	Prepare client request list for audit of abbreviated financial statements.	\$390.00	0.7	\$273.00
Reade, Dave	Attend Walter carve-out meeting with Deloitte personnel (B. Stevenson, G. Bunn, M. Zayas, J. Scudder, D. Medway and L. York) and ResCap personnel (L. Corrigan, J. DeStasio, K. Hughes and W. Keller).	\$390.00	0.9	\$351.00
Reade, Dave	Research requirements for representation letter signors for abbreviated financial statements.	\$390.00	0.6	\$234.00
Reade, Dave	Prepare agenda for concur review meeting regarding audit of the carve-out financial statements.	\$390.00	0.4	\$156.00
Reade, Dave	Meet with M. Zayas, M. Nealon and C. Stone (ResCap) to discuss derivation of retention loans in connection with the abbreviated financial statements.	\$390.00	1.4	\$546.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/08/2013

Reade, Dave	Perform substantive testing of servicing income for the abbreviated financial statement audit.	\$390.00	4.6	\$1,794.00
Robinson, Thomas	Review ResCap carve-out financial statement allocations.	\$465.00	1.8	\$837.00
Robinson, Thomas	Review audit plan for ResCap abbreviated financial statements.	\$465.00	1.3	\$604.50
Robinson, Thomas	Review SEC pre-clearance response regarding abbreviated financial statements.	\$465.00	0.7	\$325.50
Robinson, Thomas	Review updated abbreviated ResCap financial statement allocations provided on January 8, 2013.	\$465.00	1.4	\$651.00
Scudder, Jon	Attend Walter carve-out meeting with Deloitte personnel (B. Stevenson, G. Bunn, M. Zayas, D. Reade, D. Medway and L. York) and ResCap personnel (L. Corrigan, J. DeStasio, K. Hughes and W. Keller).	\$265.00	0.9	\$238.50
Scudder, Jon	Meet with D. Reade, B. Stevenson and D. Medway to discuss testing of abbreviated financial statement product allocations.	\$265.00	1.4	\$371.00
Scudder, Jon	Prepare audit documentation relating to the ResCap abbreviated financial statements.	\$265.00	1.9	\$503.50
Stevenson, Brad	Perform audit procedures on abbreviated financial statements.	\$465.00	3.6	\$1,674.00
Stevenson, Brad	Attend Walter carve-out meeting with Deloitte personnel (J. Scudder, G. Bunn, M. Zayas, D. Reade, D. Medway and L. York) and ResCap personnel (L. Corrigan, J. DeStasio, K. Hughes and W. Keller).	\$465.00	0.9	\$418.50
Stevenson, Brad	Meet with D. Reade, J. Scudder and D. Medway to discuss testing of abbreviated financial statement product allocations.	\$465.00	1.4	\$651.00
York, LaRon	Attend Walter carve-out meeting with Deloitte personnel (J. Scudder, G. Bunn, M. Zayas, D. Reade, D. Medway and B. Stevenson) and ResCap personnel (L. Corrigan, J. DeStasio, K. Hughes and W. Keller).	\$225.00	0.9	\$202.50
York, LaRon	Review servicing advances information sent by L. Corrigan.	\$225.00	1.3	\$292.50
Zayas, Marilitza	Meet with D. Reade, M. Nealon and C. Stone (ResCap) to discuss derivation of retention loans in connection with the abbreviated financial statements.	\$265.00	1.4	\$371.00
Zayas, Marilitza	Attend Walter carve-out meeting with Deloitte personnel (J. Scudder, G. Bunn, L. York, D. Reade, D. Medway and B. Stevenson) and ResCap personnel (L. Corrigan, J. DeStasio, K. Hughes and W. Keller).	\$265.00	0.9	\$238.50
Zayas, Marilitza	Prepare for meeting with D. Reade, M. Nealon and C. Stone (ResCap) regarding queries provided for the originations P&L.	\$265.00	0.2	\$53.00

01/09/2013

Bunn, Greg	Call with L.Corrigan to discuss planned procedures related to carve-out servicer advances.	\$265.00	0.3	\$79.50
Bunn, Greg	Call with C. Seneck to discuss testing plan related to carve-out servicer advances.	\$265.00	0.2	\$53.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/09/2013

Florence, LaKeisha	Review servicer advance testing plan for ResCap abbreviated financial statement audit.	\$390.00	0.7	\$273.00
Mattei, Francisco	Review ResCap carve-out financial statement.	\$225.00	3.2	\$720.00
Medway, David	Perform testing of ResCap FNMA payoff interest.	\$265.00	3.4	\$901.00
Medway, David	Perform testing of ResCap FNMA servicing fee revenue.	\$265.00	5.6	\$1,484.00
Medway, David	Perform testing of ResCap FNMA MSR asset.	\$265.00	1.4	\$371.00
Nealon, Matt	Meet with D. Reade, J. Scudder, B. Stevenson and D. Medway to discuss testing of abbreviated financial statement product allocations.	\$225.00	1.1	\$247.50
Reade, Dave	Meet with T. Robinson and B. Stevenson to review the audit procedures for the ResCap abbreviated financial statements.	\$390.00	0.8	\$312.00
Reade, Dave	Meet with J. Scudder, B. Stevenson, M. Nealon and D. Medway to discuss testing of abbreviated financial statement product allocations.	\$390.00	1.1	\$429.00
Reade, Dave	Meet with C. Dondzila, S. Griffith, J. Destasio, T. Robinson and J. Scudder to discuss the status of the preparation of the ResCap abbreviated financial statements.	\$390.00	0.6	\$234.00
Reade, Dave	Draft carve-out audit summary memorandum.	\$390.00	3.2	\$1,248.00
Reade, Dave	Prepare client request list for audit of abbreviated financial statements.	\$390.00	0.8	\$312.00
Reade, Dave	Perform substantive testing of servicing income for the abbreviated financial statement audit.	\$390.00	2.6	\$1,014.00
Robinson, Thomas	Meet with B. Stevenson and D. Reade to review the audit procedures for the ResCap abbreviated financial statements.	\$465.00	0.8	\$372.00
Robinson, Thomas	Meet with C. Dondzila, S. Griffith, J. Destasio, T. Robinson, D. Reade, and J. Scudder to discuss the status of the preparation of the ResCap abbreviated financial statements.	\$465.00	0.6	\$279.00
Scudder, Jon	Meet with D. Reade, B. Stevenson, M. Nealon and D. Medway to discuss testing of abbreviated financial statement product allocations.	\$265.00	1.1	\$291.50
Scudder, Jon	Meet with C. Dondzila, S. Griffith, J. Destasio, T. Robinson and D. Reade to discuss the status of the preparation of the ResCap abbreviated financial statements.	\$265.00	0.6	\$159.00
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	4.9	\$1,298.50
Stevenson, Brad	Review audit procedures for the ResCap carve-out financial statements.	\$465.00	3.9	\$1,813.50
Stevenson, Brad	Meet with D. Reade, J. Scudder, M. Nealon and D. Medway to discuss testing of abbreviated financial statement product allocations.	\$465.00	1.1	\$511.50
Stevenson, Brad	Meet with T. Robinson and D. Reade to review the audit procedures for the ResCap abbreviated financial statements.	\$465.00	0.8	\$372.00
York, LaRon	Review information related to auditing servicing advances.	\$225.00	0.8	\$180.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/10/2013

Bunn, Greg	Call with L. York to discuss servicer advance testing plan.	\$265.00	0.6	\$159.00
Bunn, Greg	Review documentation received from L. Corrigan related to servicer advances for Walter carve-out audit.	\$265.00	0.5	\$132.50
Bunn, Greg	Discuss Walter carve-out servicer advance testing plan with L. Florence.	\$265.00	0.4	\$106.00
Ciccarelli, Maria	Perform testing of ResCap FNMA compensating interest.	\$225.00	1.4	\$315.00
Florence, LaKeisha	Discuss ResCap Walter carve-out servicer advance testing plan with G. Bunn.	\$390.00	0.4	\$156.00
Medway, David	Perform testing of ResCap FNMA cost to service.	\$265.00	2.1	\$556.50
Medway, David	Perform testing of ResCap FNMA MSR asset.	\$265.00	3.9	\$1,033.50
Medway, David	Meet with D. Reade, M. Zayas, M. Nealon, J. Scudder, N. Rock, C. Senick, K. Hughes and W. Keller to discuss audit procedures relating to ResCap abbreviated financial statements.	\$265.00	0.4	\$106.00
Medway, David	Meet with D. Reade, J. Scudder, B. Stevenson and M. Nealon to discuss testing of abbreviated financial statement product allocations.	\$265.00	1.1	\$291.50
Nealon, Matt	Meet with D. Medway, D. Reade, M. Zayas, J. Scudder, N. Rock, C. Senick, K. Hughes and W. Keller to discuss audit procedures relating to ResCap abbreviated financial statements.	\$225.00	0.4	\$90.00
Nealon, Matt	Prepare reconciliation of audit documentation to general ledger.	\$225.00	1.7	\$382.50
Reade, Dave	Meet with D. Medway, M. Zayas, M. Nealon, J. Scudder, N. Rock, C. Senick, K. Hughes and W. Keller to discuss audit procedures relating to ResCap abbreviated financial statements.	\$390.00	0.4	\$156.00
Reade, Dave	Meet with J. Scudder and J. DeStasio to discuss audit procedures for the ResCap abbreviated financial statements.	\$390.00	0.3	\$117.00
Reade, Dave	Update audit opinion to reflect abbreviated financial statements language.	\$390.00	1.2	\$468.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	3.4	\$1,326.00
Reade, Dave	Draft carve-out audit summary memorandum.	\$390.00	1.1	\$429.00
Robinson, Thomas	Perform summarization of ResCap abbreviated financial statement plan for discussion with the engagement quality control reviewer.	\$465.00	1.6	\$744.00
Scudder, Jon	Meet with D. Medway, D. Reade, M. Zayas, M. Nealon, N. Rock, C. Senick, K. Hughes and W. Keller to discuss audit procedures relating to ResCap abbreviated financial statements.	\$265.00	0.4	\$106.00
Scudder, Jon	Meet with D. Reade and J. DeStasio to discuss audit procedures for the ResCap abbreviated financial statements.	\$265.00	0.3	\$79.50
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	5.1	\$1,351.50
Stevenson, Brad	Review audit procedures for the ResCap carve-out financial statements.	\$465.00	1.3	\$604.50
York, LaRon	Create workpaper for servicing advances testing.	\$225.00	3.2	\$720.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/10/2013

York, LaRon	Review 9/30 servicing advances data and updated workpaper.	\$225.00	3.3	\$742.50
York, LaRon	Call with G. Bunn regarding carve-out audit procedures.	\$225.00	0.6	\$135.00
Zayas, Marilitza	Meet with D. Medway, D. Reade, M. Nealon, J. Scudder, N. Rock, C. Senick, K. Hughes and W. Keller to discuss audit procedures relating to ResCap abbreviated financial statements.	\$265.00	0.4	\$106.00
Zayas, Marilitza	Prepare plan for allocation methodology testing of P&L originations.	\$265.00	0.6	\$159.00

01/11/2013

Baciorowski, Peter	Calculate the average number of payments received for data tapes across 2009 through 2012.	\$325.00	0.4	\$130.00
Baciorowski, Peter	Review program source code to be used for testing.	\$325.00	0.2	\$65.00
Medway, David	Perform testing of ResCap FNMA servicing fee revenue.	\$265.00	2.3	\$609.50
Medway, David	Perform testing of ResCap FNMA payoff interest.	\$265.00	3.3	\$874.50
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	4.6	\$1,794.00
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated statements.	\$265.00	4.3	\$1,139.50
Scudder, Jon	Document the results of audit procedures relating to the ResCap abbreviated statements.	\$265.00	3.8	\$1,007.00
York, LaRon	Review loan-level detail (within Access database) to make selections for testing.	\$225.00	1.3	\$292.50

01/12/2013

Ahmed, Ahmed	Perform testing of FNMA ResCap MSR asset.	\$225.00	1.5	\$337.50
Mattei, Francisco	Review ResCap carve-out financial statement.	\$225.00	1.6	\$360.00
Medway, David	Perform testing of ResCap FNMA payoff interest.	\$265.00	5.8	\$1,537.00
Medway, David	Perform testing of ResCap FNMA MSR asset.	\$265.00	3.5	\$927.50
Reade, Dave	Prepare agenda and materials for consultation on audit opinion for the audit of the abbreviated financial statements.	\$390.00	1.2	\$468.00
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated statements.	\$265.00	4.5	\$1,192.50
Scudder, Jon	Prepare audit documentation relating to ResCap abbreviated financial statements.	\$265.00	3.7	\$980.50
York, LaRon	Review loan-level detail for testing of abbreviated financial statements.	\$225.00	1.4	\$315.00

01/13/2013

Medway, David	Test ResCap FNMA MSR asset.	\$265.00	2.1	\$556.50
Reade, Dave	Audit compilation of abbreviated financial statement summary schedule.	\$390.00	1.3	\$507.00
Robinson, Thomas	Review of the proposed edits to the ResCap abbreviated financial statements engagement letter.	\$465.00	1.1	\$511.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/14/2013

Baciorowski, Peter	Conference call with D. Medway and J. Han regarding ResCap mortgage servicing rights.	\$325.00	0.4	\$130.00
Bunn, Greg	Call to discuss support needed for escrow advance related to the Walter Carve out audit with D. Guaracino, S. Haley, L. Florence, and L. York.	\$265.00	0.4	\$106.00
Bunn, Greg	Call with C. Borcharding and C. Weisert to discuss support needed to test escrow advances for Walter Carve out audit.	\$265.00	0.4	\$106.00
Bunn, Greg	Call with D. Guarricino and S. Haley to discuss support needed to test escrow advances for Walter Carve-out audit.	\$265.00	0.7	\$185.50
Bunn, Greg	Develop testing plan for escrow advances related to the Walter Carve-out audit.	\$265.00	3.3	\$874.50
Florence, LaKeisha	Determine audit approach for escrow servicer advances for audit of ResCap abbreviated financial statements.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Determine audit approach for escrow servicer advances for audit of ResCap abbreviated financial statements.	\$390.00	1.6	\$624.00
Han, Jiefu	Document audit procedures for ResCap mortgage servicing rights.	\$225.00	1.6	\$360.00
Han, Jiefu	Call with D. Medway and P. Baciorowski regarding ResCap mortgage servicing rights.	\$225.00	0.4	\$90.00
Medway, David	Call with T. Robinson, D. Reade, J. Scudder and B. Stevenson to discuss the status of the detailed substantive audit testing of the allocations.	\$265.00	0.8	\$212.00
Medway, David	Perform testing of ResCap FNMA MSR assets.	\$265.00	4.3	\$1,139.50
Medway, David	Perform testing of cost to service ResCap FNMA loans.	\$265.00	2.2	\$583.00
Medway, David	Meet with D. Reade, J. Scudder, and K. Hughes (ResCap) to discuss audit procedures around certain servicing P&L accounts specific to ResCap abbreviated financial statements.	\$265.00	1.5	\$397.50
Medway, David	Perform testing of ResCap FNMA compensating interest.	\$265.00	3.0	\$795.00
Medway, David	Call with J. Han and P. Baciorowski regarding ResCap mortgage servicing rights.	\$265.00	0.4	\$106.00
Nealon, Matt	Reconcile Essbase breakout for Walter abbreviated financial statements.	\$225.00	3.1	\$697.50
Reade, Dave	Meet with D. Medway, J. Scudder, and K. Hughes (ResCap) to discuss audit procedures around certain servicing P&L accounts specific to ResCap abbreviated financial statements.	\$390.00	1.5	\$585.00
Reade, Dave	Call with T. Robinson, D. Medway, J. Scudder and B. Stevenson to discuss the status of the detailed substantive audit testing of the allocations.	\$390.00	0.8	\$312.00
Reade, Dave	Call with T. Robinson, J. Scudder and C. Dondzila to discuss the status of the ResCap abbreviated financial statements audit.	\$390.00	0.6	\$234.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	2.6	\$1,014.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Abbreviated Financial Statements (Walter) Audit</i>				
01/14/2013				
Reade, Dave	Draft agenda for meeting with S. Griffith, C. Dondzila and other ResCap personnel to discuss the status of the FNMA abbreviated financial statement audit.	\$390.00	0.3	\$117.00
Reade, Dave	Call with T. Robinson, B. Stevenson, D. Sunderland, J. Scudder and S. Pfeffer to discuss the status of the ResCap abbreviated financial statements audit.	\$390.00	1.1	\$429.00
Reade, Dave	Call with T. Robinson and S. Pfeffer to discuss the requirements of the ResCap abbreviated financial statements.	\$390.00	0.5	\$195.00
Robinson, Thomas	Review ResCap abbreviated financial statement audit plan.	\$465.00	2.1	\$976.50
Robinson, Thomas	Review ResCap abbreviated financial statement planning memo.	\$465.00	1.6	\$744.00
Robinson, Thomas	Call with D. Reade and S. Pfeffer to discuss the requirements of the ResCap abbreviated financial statements.	\$465.00	0.5	\$232.50
Robinson, Thomas	Call with B. Stevenson, D. Reade, D. Sunderland, J. Scudder and S. Pfeffer to discuss the status of the ResCap abbreviated financial statements audit.	\$465.00	1.1	\$511.50
Robinson, Thomas	Call with D. Reade, J. Scudder and C. Dondzila to discuss the status of the ResCap abbreviated financial statements audit.	\$465.00	0.6	\$279.00
Robinson, Thomas	Call with D. Reade, D. Medway, J. Scudder and B. Stevenson to discuss the status of the detailed substantive audit testing of the allocations.	\$465.00	0.8	\$372.00
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	5.7	\$1,510.50
Scudder, Jon	Meet with D. Medway, D. Reade and K. Hughes (ResCap) to discuss audit procedures around certain servicing P&L accounts specific to ResCap abbreviated financial statements.	\$265.00	1.5	\$397.50
Scudder, Jon	Call with T. Robinson, B. Stevenson, D. Reade, D. Sunderland and S. Pfeffer to discuss the status of the ResCap abbreviated financial statements audit.	\$265.00	1.1	\$291.50
Scudder, Jon	Call with T. Robinson, D. Reade and C. Dondzila to discuss the status of the ResCap abbreviated financial statements audit.	\$265.00	0.6	\$159.00
Scudder, Jon	Call with T. Robinson, D. Reade, D. Medway and B. Stevenson to discuss the status of the detailed substantive audit testing of the allocations.	\$265.00	0.8	\$212.00
Stevenson, Brad	Call with T. Robinson, D. Reade, D. Sunderland, J. Scudder and S. Pfeffer to discuss the status of the ResCap abbreviated financial statements audit.	\$465.00	1.1	\$511.50
Stevenson, Brad	Call with T. Robinson, D. Reade, D. Medway and J. Scudder to discuss the status of the detailed substantive audit testing of the allocations.	\$465.00	0.8	\$372.00
York, LaRon	Perform testing of default servicer advances.	\$225.00	1.8	\$405.00
York, LaRon	Document testing of default servicer advances.	\$225.00	2.1	\$472.50
York, LaRon	Perform testing of ResCap servicer advances.	\$225.00	2.3	\$517.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/15/2013

Bunn, Greg	Develop request list for escrow advances related to Walter Carve out audit.	\$265.00	2.4	\$636.00
Bunn, Greg	Develop default advance final request list for Walter carve out audit.	\$265.00	1.7	\$450.50
Dudek, Frank	Call with T. Robinson, D. Reade and M. Miskinis to discuss the reporting requirements for abbreviated financial statements.	\$465.00	0.5	\$232.50
Dudek, Frank	Prepare pre-clearance letters.	\$465.00	0.5	\$232.50
Florence, LaKeisha	Review audit approach for audit of servicer advance receivable for the ResCap abbreviated financial statement audit.	\$390.00	2.9	\$1,131.00
Gabrieli, Mike	Review draft abbreviated financial statements.	\$225.00	0.3	\$67.50
Han, Jiefu	Perform audit procedures related to ResCap Fannie Mae delinquency ratios.	\$225.00	1.4	\$315.00
Han, Jiefu	Perform audit procedures on ResCap Fannie Mae average number of payments for current and delinquent loans.	\$225.00	1.6	\$360.00
Han, Jiefu	Review initial results of ResCap loan testing with D. Medway.	\$225.00	0.4	\$90.00
Han, Jiefu	Document audit procedures related to ResCap Fannie Mae loan testing.	\$225.00	1.0	\$225.00
Han, Jiefu	Update audit documentation related to ResCap loan testing.	\$225.00	1.4	\$315.00
Medway, David	Perform audit procedures for ResCap abbreviated financial statement audit.	\$265.00	3.7	\$980.50
Medway, David	Document audit procedures for ResCap abbreviated financial statement audit.	\$265.00	2.1	\$556.50
Medway, David	Perform audit procedures for MSRs for the ResCap abbreviated financial statement audit.	\$265.00	4.5	\$1,192.50
Medway, David	Document audit procedures for MSRs for the ResCap abbreviated financial statement audit.	\$265.00	1.4	\$371.00
Medway, David	Review initial results of ResCap loan testing with J. Han.	\$265.00	0.4	\$106.00
Miskinis, Mark	Call with T. Robinson, D. Reade and F. Dudek to discuss the reporting requirements for abbreviated financial statements.	\$465.00	0.5	\$232.50
Miskinis, Mark	Research literature on abbreviated financial statements in preparation for call.	\$465.00	0.5	\$232.50
Nealon, Matt	Perform testing on allocation of Essbase application data.	\$225.00	3.9	\$877.50
Nealon, Matt	Perform allocation testing for delinquencies.	\$225.00	5.2	\$1,170.00
Nealon, Matt	Meet with D. Reade and M. Zayas to discuss origination income statement audit procedures for the ResCap abbreviated financial statements.	\$225.00	0.5	\$112.50
Reade, Dave	Meet with M. Nealon and M. Zayas to discuss origination income statement audit procedures for the abbreviated financial statements.	\$390.00	0.5	\$195.00
Reade, Dave	Read and provide comments on draft abbreviated financial statements.	\$390.00	1.8	\$702.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	2.6	\$1,014.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/15/2013

Reade, Dave	Call with T. Robinson, M. Miskinis and F. Dudek to discuss the reporting requirements for abbreviated financial statements.	\$390.00	0.5	\$195.00
Robinson, Thomas	Draft of the final edits to the ResCap abbreviated financial statements engagement letter.	\$465.00	0.8	\$372.00
Robinson, Thomas	Call with D. Reade, M. Miskinis and F. Dudek to discuss the reporting requirements for abbreviated financial statements.	\$465.00	0.5	\$232.50
Robinson, Thomas	Review ResCap abbreviated financial statements planning documentation.	\$465.00	2.4	\$1,116.00
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated statements.	\$265.00	3.7	\$980.50
Scudder, Jon	Review audit procedures relating to the ResCap abbreviated statements.	\$265.00	3.5	\$927.50
Scudder, Jon	Document substantive audit procedures relating to the ResCap abbreviated statements.	\$265.00	3.9	\$1,033.50
Stevenson, Brad	Perform audit procedures on carve-out financial statement balances.	\$465.00	3.6	\$1,674.00
York, LaRon	Review loan-level escrow advances schedules and make testing selections.	\$225.00	1.8	\$405.00
York, LaRon	Review loan-level default advance schedules and make selections for testing.	\$225.00	2.1	\$472.50
York, LaRon	Meet with S. Haley to discuss data used to populate amount listed for default advances.	\$225.00	0.6	\$135.00
York, LaRon	Call with W. Keller regarding servicer advances.	\$225.00	0.2	\$45.00
Zayas, Marilitza	Meet with D. Reade and M. Nealon to discuss origination income statement audit procedures for the ResCap abbreviated financial statements.	\$265.00	0.5	\$132.50

01/16/2013

Bunn, Greg	Respond to e-mail correspondence and client inquiries related to escrow and default advance testing requests for Walter carve out audit.	\$265.00	2.9	\$768.50
Florence, LaKeisha	Determine audit approach for escrow servicer advances for audit of ResCap abbreviated financial statements.	\$390.00	2.3	\$897.00
Florence, LaKeisha	Address review notes on determination of materiality for ResCap abbreviated financial statements.	\$390.00	0.8	\$312.00
Gabrieli, Mike	Perform testing for delinquent loan allocations.	\$225.00	3.4	\$765.00
Gabrieli, Mike	Perform testing for Fannie Mae retention originations.	\$225.00	4.3	\$967.50
Han, Jiefu	Perform audit procedures related to service fee accrual.	\$225.00	1.6	\$360.00
Han, Jiefu	Perform audit procedures related to late fee accrual.	\$225.00	0.7	\$157.50
Han, Jiefu	Perform audit procedures related to delinquency loan count.	\$225.00	0.7	\$157.50
Han, Jiefu	Complete audit documentation related to service and late fee accrual and delinquency loan counts.	\$225.00	0.3	\$67.50
Medway, David	Test ResCap FNMA allocation rates.	\$265.00	2.2	\$583.00
Medway, David	Test ResCap FNMA cost to service.	\$265.00	3.7	\$980.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/16/2013

Medway, David	Test ResCap FNMA compensating interest.	\$265.00	3.4	\$901.00
Medway, David	Test ResCap FNMA service fee income.	\$265.00	3.4	\$901.00
Nealon, Matt	Test allocation of Essbase data.	\$225.00	1.2	\$270.00
Nealon, Matt	Perform completeness testing of Fannie Mae retention loans.	\$225.00	6.4	\$1,440.00
Nealon, Matt	Meet with C. Cowley to observe ResCap queries for testing.	\$225.00	0.5	\$112.50
Nealon, Matt	Perform allocation testing for delinquencies.	\$225.00	1.9	\$427.50
Reade, Dave	Call with T. Robinson, B. Stevenson and S. Pfeffer to review the draft ResCap abbreviated financial statements.	\$390.00	1.4	\$546.00
Reade, Dave	Review abbreviated financial statement workpapers.	\$390.00	1.3	\$507.00
Reade, Dave	Review referencing of abbreviated financial statements report.	\$390.00	1.2	\$468.00
Reade, Dave	Prepare agenda for abbreviated statement meeting with ResCap management.	\$390.00	0.7	\$273.00
Reade, Dave	Meet with T. Robinson, J. Scudder, C. Dondzila, N. Rock, S. Griffith and J. Destasio to discuss the status of the ResCap abbreviated financial statement audit.	\$390.00	0.7	\$273.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	3.7	\$1,443.00
Robinson, Thomas	Review draft ResCap abbreviated financial statements.	\$465.00	2.7	\$1,255.50
Robinson, Thomas	Call with B. Stevenson, D. Reade and S. Pfeffer to review the draft ResCap abbreviated financial statements.	\$465.00	1.4	\$651.00
Robinson, Thomas	Meet with D. Reade, J. Scudder, C. Dondzila, N. Rock, S. Griffith and J. Destasio to discuss the status of the ResCap abbreviated financial statement audit.	\$465.00	0.7	\$325.50
Robinson, Thomas	Issuance of the ResCap abbreviated financial statements audit engagement letter.	\$465.00	0.5	\$232.50
Scudder, Jon	Meet with T. Robinson, D. Reade, C. Dondzila, N. Rock, S. Griffith and J. Destasio to discuss the status of the ResCap abbreviated financial statement audit.	\$265.00	0.7	\$185.50
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated statements.	\$265.00	4.5	\$1,192.50
Scudder, Jon	Review audit procedures relating to the ResCap abbreviated statements.	\$265.00	3.7	\$980.50
Scudder, Jon	Document substantive audit procedures relating to the ResCap abbreviated statements.	\$265.00	2.9	\$768.50
Stevenson, Brad	Call with T. Robinson, D. Reade and S. Pfeffer to review the draft ResCap abbreviated financial statements.	\$465.00	1.4	\$651.00
York, LaRon	Review default and escrow advances testing selections.	\$225.00	1.7	\$382.50
York, LaRon	Perform testing of ResCap servicer advances.	\$225.00	2.1	\$472.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/17/2013

Bunn, Greg	Update escrow advance testing plan based on support provided by L. Corrigan and S. Haley.	\$265.00	2.8	\$742.00
Bunn, Greg	Call with L. Corrigan and S. Haley to discuss escrow advance schedule provided as support for Walter carve out audit.	\$265.00	0.8	\$212.00
Bunn, Greg	Call with L. York to discuss escrow advance testing.	\$265.00	0.4	\$106.00
Florence, LaKeisha	Determine audit approach for audit of fixed assets for ResCap abbreviated financial statements.	\$390.00	1.9	\$741.00
Florence, LaKeisha	Review testing for escrow servicer advances for audit of ResCap abbreviated financial statements.	\$390.00	1.2	\$468.00
Gabrieli, Mike	Reference abbreviated financial statements report.	\$225.00	3.1	\$697.50
Gabrieli, Mike	Perform testing for Fannie Mae retention originations.	\$225.00	1.9	\$427.50
Han, Jiefu	Call with D. Medway to discuss updates to audit procedures related to ResCap loan testing.	\$225.00	0.4	\$90.00
Han, Jiefu	Perform updated audit procedures for ResCap loan testing.	\$225.00	0.6	\$135.00
Medway, David	Perform testing of ResCap FNMA allocation rates.	\$265.00	3.8	\$1,007.00
Medway, David	Perform testing of ResCap FNMA hedging results.	\$265.00	2.1	\$556.50
Medway, David	Call with J. Han to discuss updates to audit procedures related to ResCap loan testing.	\$265.00	0.4	\$106.00
Medway, David	Perform testing of ResCap FNMA cost to service.	\$265.00	3.7	\$980.50
Nealon, Matt	Perform allocation testing for delinquencies.	\$225.00	1.3	\$292.50
Nealon, Matt	Perform completeness testing of Fannie Mae retention loans.	\$225.00	4.4	\$990.00
Nealon, Matt	Meet with C. Cowley to observe ResCp queries for testing.	\$225.00	1.0	\$225.00
Nealon, Matt	Test allocation of Essbase data.	\$225.00	4.3	\$967.50
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	1.7	\$663.00
Reade, Dave	Review abbreviated financial statement workpapers.	\$390.00	4.3	\$1,677.00
Robinson, Thomas	Review ResCap draft abbreviated financial statements.	\$465.00	1.1	\$511.50
Robinson, Thomas	Call with K. Perez regarding financial statement timeline.	\$465.00	0.4	\$186.00
Robinson, Thomas	Review ResCap abbreviated financial statements planning memorandum.	\$465.00	3.6	\$1,674.00
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	4.4	\$1,166.00
Scudder, Jon	Document substantive audit procedures relating to the ResCap abbreviated statements.	\$265.00	2.9	\$768.50
Stevenson, Brad	Perform audit procedures on carve-out financial statement balances.	\$465.00	4.8	\$2,232.00
York, LaRon	Perform audit procedures for default advance testing.	\$225.00	1.6	\$360.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/17/2013

Zayas, Marilitza	Meet with D. Reade, M. Nealon and C. Cowley (ResCap) to discuss reconciliation of balances to the general ledger.	\$265.00	0.5	\$132.50
------------------	---	----------	-----	----------

01/18/2013

Bunn, Greg	Meet with L. York to discuss status of servicer advance testing.	\$265.00	0.6	\$159.00
Florence, LaKeisha	Determine audit approach for audit of fixed assets for ResCap abbreviated financial statements.	\$390.00	2.3	\$897.00
Florence, LaKeisha	Review audit procedures for fixed assets for ResCap abbreviated financial statements.	\$390.00	2.8	\$1,092.00
Gabrieli, Mike	Reference abbreviated financial statements report.	\$225.00	4.1	\$922.50
Medway, David	Meet with T. Robinson, B. Stevenson, D. Reade, M. Zayas, M. Nealon and J. Scudder to discuss the status of the substantive testing procedures for the ResCap abbreviated financial statements.	\$265.00	1.1	\$291.50
Medway, David	Perform testing of the ResCap FNMA MSR asset.	\$265.00	3.7	\$980.50
Medway, David	Perform testing of the results of ResCap's FNMA hedging activities.	\$265.00	3.6	\$954.00
Nealon, Matt	Test allocation of Essbase data.	\$225.00	4.4	\$990.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, D. Medway, M. Zayas, M. Nealon and J. Scudder to discuss the status of the substantive testing procedures for the ResCap abbreviated financial statements.	\$390.00	1.1	\$429.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	3.6	\$1,404.00
Reade, Dave	Edit abbreviated financial statements planning memorandum.	\$390.00	1.8	\$702.00
Reade, Dave	Meet with T. Robinson, J. Scudder, N. Rock, and W. Keller to discuss with status of the audit of the ResCap abbreviated financial statements.	\$390.00	0.5	\$195.00
Robinson, Thomas	Prepare summary audit documentation for the ResCap abbreviated financial statement audit.	\$465.00	3.8	\$1,767.00
Robinson, Thomas	Review opinion on the ResCap abbreviated financial statements.	\$465.00	0.9	\$418.50
Robinson, Thomas	Meet with B. Stevenson, D. Reade, D. Medway, M. Zayas, M. Nealon and J. Scudder to discuss the status of the substantive testing procedures for the ResCap abbreviated financial statements.	\$465.00	1.1	\$511.50
Robinson, Thomas	Meet with D. Reade, J. Scudder, N. Rock, and W. Keller to discuss status of the audit of the ResCap abbreviated financial statements.	\$465.00	0.5	\$232.50
Robinson, Thomas	Review draft ResCap abbreviated financial statements.	\$465.00	2.3	\$1,069.50
Scudder, Jon	Meet with T. Robinson, B. Stevenson, D. Reade, D. Medway, M. Zayas and M. Nealon to discuss the status of the substantive testing procedures for the ResCap abbreviated financial statements.	\$265.00	1.1	\$291.50
Scudder, Jon	Meet with T. Robinson, D. Reade, N. Rock and W. Keller to discuss with status of the audit of the ResCap abbreviated financial statements.	\$265.00	0.5	\$132.50
Scudder, Jon	Prepare audit documentation relating to the ResCap abbreviated financial statements.	\$265.00	5.1	\$1,351.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/18/2013

Stevenson, Brad	Meet with T. Robinson, D. Reade, D. Medway, M. Zayas, M. Nealon and J. Scudder to discuss the status of the substantive testing procedures for the ResCap abbreviated financial statements.	\$465.00	1.1	\$511.50
York, LaRon	Meeting with G. Bunn to discuss status of servicer advance audit testing	\$225.00	0.6	\$135.00
York, LaRon	Perform testing of ResCap servicer advances.	\$225.00	2.1	\$472.50
York, LaRon	Perform audit procedures on escrow advances loan-level data.	\$225.00	1.6	\$360.00
York, LaRon	Document testing of ResCap servicer advances.	\$225.00	1.4	\$315.00
York, LaRon	Review invoices for default advance testing.	\$225.00	2.1	\$472.50

01/19/2013

Florence, LaKeisha	Request client support for employee compensation accrual testing.	\$390.00	0.9	\$351.00
Florence, LaKeisha	Review fixed assets testing for ResCap abbreviated financial statements.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Determine audit approach for audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	2.5	\$975.00
Medway, David	Perform testing of the results on ResCap's FNMA hedging activities.	\$265.00	4.1	\$1,086.50
Medway, David	Perform testing of service fee revenue on ResCap's FNMA servicing portfolio.	\$265.00	2.1	\$556.50
Medway, David	Test rates used to allocate FNMA specific activity to ResCap.	\$265.00	1.6	\$424.00
Reade, Dave	Close review notes on abbreviated financial statements planning memorandum.	\$390.00	2.1	\$819.00
Reade, Dave	Review abbreviated financial statement workpapers.	\$390.00	2.6	\$1,014.00
Reade, Dave	Provide comments on draft financial statements, version 2.	\$390.00	1.1	\$429.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	1.3	\$507.00
Robinson, Thomas	Review draft ResCap abbreviated financial statements.	\$465.00	4.1	\$1,906.50
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	4.3	\$1,139.50
Scudder, Jon	Prepare audit documentation relating to the ResCap abbreviated financial statements.	\$265.00	3.8	\$1,007.00
Stevenson, Brad	Review carve-out draft financial statements.	\$465.00	0.8	\$372.00
Stevenson, Brad	Review carve-out auditing workpapers.	\$465.00	1.3	\$604.50
York, LaRon	Review invoices for default servicer advance testing.	\$225.00	4.4	\$990.00
York, LaRon	Perform audit procedures for default advance testing.	\$225.00	1.2	\$270.00

01/20/2013

Medway, David	Audit cost to service on ResCap's FNMA servicing portfolio.	\$265.00	2.1	\$556.50
Reade, Dave	Review communications to audit committee for the abbreviated financial statements.	\$390.00	0.7	\$273.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/20/2013

Reade, Dave	Review abbreviated financial statement workpapers.	\$390.00	1.6	\$624.00
Robinson, Thomas	Review draft financial statements for the ResCap abbreviated financial statement audit.	\$465.00	1.4	\$651.00
Robinson, Thomas	Review substantive audit workpapers for the ResCap abbreviated financial statement audit.	\$465.00	2.1	\$976.50
Robinson, Thomas	Prepare January 29, 2012 ResCap audit committee meeting materials for the abbreviated financial statement audit.	\$465.00	1.6	\$744.00
York, LaRon	Perform testing on default servicer advances for ResCap carve-out audit.	\$225.00	1.4	\$315.00
York, LaRon	Review supporting documentation for default advance testing.	\$225.00	2.3	\$517.50

01/21/2013

Dehart, Laura	Meet with J. Han to review audit testing results for ResCap Fannie Mae average number of payments for current and delinquent loans analysis.	\$465.00	0.4	\$186.00
Dehart, Laura	Review audit documentation related to ResCap Fannie Mae average number of payments for current and delinquent loans analysis.	\$465.00	1.5	\$697.50
Florence, LaKeisha	Revise audit approach for audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	2.0	\$780.00
Florence, LaKeisha	Determine audit approach for audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	1.7	\$663.00
Florence, LaKeisha	Review fixed assets testing for ResCap abbreviated financial statements.	\$390.00	1.8	\$702.00
Medway, David	Test ResCap's FNMA MSR asset.	\$265.00	1.7	\$450.50
Medway, David	Test compensating interest on ResCap's FNMA servicing portfolio.	\$265.00	3.2	\$848.00
Medway, David	Test cost to service ResCap's FNMA servicing portfolio.	\$265.00	4.2	\$1,113.00
Medway, David	Gather audit evidence necessary to test cost to service ResCap's FNMA servicing portfolio.	\$265.00	3.4	\$901.00
Narula, Lok	Review SQL code annotation workpapers and the SQL code for ResCap.	\$325.00	0.8	\$260.00
Nealon, Matt	Test Essbase reconciliation for originations profit and loss for the Walter abbreviated financial statements.	\$225.00	4.3	\$967.50
Nealon, Matt	Document testing of the Essbase reconciliation for originations profit and loss for the Walter abbreviated financial statements.	\$225.00	3.8	\$855.00
Pangrazzi, Michael	Prepare testing workpaper and make testing selections for fixed assets balances.	\$265.00	1.9	\$503.50
Pangrazzi, Michael	Prepare analytic review of fixed assets balances.	\$265.00	3.4	\$901.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, and D. Sunderland to review reporting matters impacting the ResCap abbreviated financial statements.	\$390.00	2.1	\$819.00
Reade, Dave	Meet with T. Robinson and B. Stevenson to review audit summary matters impacting the ResCap abbreviated financial statements.	\$390.00	1.3	\$507.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/21/2013

Reade, Dave	Review abbreviated financial statement workpapers.	\$390.00	2.6	\$1,014.00
Reade, Dave	Provide comments on draft abbreviated financial statements.	\$390.00	0.7	\$273.00
Robinson, Thomas	Meet with D. Reade and B. Stevenson to review audit summary matters impacting the ResCap abbreviated financial statements.	\$465.00	1.3	\$604.50
Robinson, Thomas	Review the computer code used by ResCap to prepare the financial statements.	\$465.00	2.7	\$1,255.50
Robinson, Thomas	Review the required communications with the audit committee related to the ResCap abbreviated financial statements.	\$465.00	1.4	\$651.00
Robinson, Thomas	Meet with D. Reade, B. Stevenson, and D. Sunderland to review reporting matters impacting the ResCap abbreviated financial statements.	\$465.00	2.1	\$976.50
Robinson, Thomas	Review of substantive testing workpapers for the ResCap abbreviated financial statement audit.	\$465.00	1.5	\$697.50
Scudder, Jon	Prepare audit documentation relating to the ResCap abbreviated financial statements.	\$265.00	4.1	\$1,086.50
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	5.4	\$1,431.00
Stevenson, Brad	Meet with T. Robinson and D. Reade to review audit summary matters impacting the ResCap abbreviated financial statements.	\$465.00	1.3	\$604.50
Stevenson, Brad	Meet with T. Robinson, D. Reade, and D. Sunderland to review reporting matters impacting the ResCap abbreviated financial statements.	\$465.00	2.1	\$976.50
Sunderland, Daniel	Meet with T. Robinson, D. Reade, and B. Stevenson to review reporting matters impacting the ResCap abbreviated financial statements.	\$465.00	4.0	\$1,860.00
Trosper, Dustin	Test fixed asset balances.	\$225.00	1.3	\$292.50
York, LaRon	Perform testing on default servicer advances for ResCap carve-out audit.	\$225.00	2.4	\$540.00
York, LaRon	Continue to perform testing on default servicer advances for ResCap carve-out audit.	\$225.00	2.6	\$585.00
York, LaRon	Document testing on default servicer advances for ResCap carve-out audit.	\$225.00	2.3	\$517.50
York, LaRon	Continue to perform testing on default servicer advances for ResCap carve-out audit.	\$225.00	1.4	\$315.00

01/22/2013

Bunn, Greg	Perform testing related to servicer advances for Walter carve-out audit.	\$265.00	4.1	\$1,086.50
Bunn, Greg	Meet with L. York to discuss status of servicer advance carve-out testing.	\$265.00	0.7	\$185.50
Bunn, Greg	Discussion with L. Florence, L. York, M. Dugan, and S. Haley regarding escrow advance support.	\$265.00	0.4	\$106.00
Florence, LaKeisha	Discussion with G. Bunn, L. York, M. Dugan, and S. Haley regarding escrow advance support.	\$390.00	0.4	\$156.00
Florence, LaKeisha	Review testing of servicer advances for the ResCap abbreviated financial statement audit.	\$390.00	2.0	\$780.00
Medway, David	Test servicing fee revenue specific to ResCap's FNMA servicing portfolio.	\$265.00	2.9	\$768.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/22/2013

Medway, David	Test cost to service ResCap's FNMA servicing portfolio.	\$265.00	3.9	\$1,033.50
Medway, David	Test compensating interest on ResCap's FNMA servicing portfolio.	\$265.00	2.1	\$556.50
Medway, David	Test amounts disclosed within the Walter abbreviated financial statements.	\$265.00	3.0	\$795.00
Nealon, Matt	Test origination profit and loss for the Walter abbreviated financial statements.	\$225.00	4.4	\$990.00
Nealon, Matt	Document testinf of origination profit and loss for the Walter abbreviated financial statements.	\$225.00	4.2	\$945.00
Pangrazzi, Michael	Prepare testing workpaper for fixed assets balances.	\$265.00	1.2	\$318.00
Pfeffer, Sandy	Review of ResCap abbreviated financial statements.	\$465.00	2.5	\$1,162.50
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	2.6	\$1,014.00
Reade, Dave	Review abbreviated financial statement workpapers.	\$390.00	3.4	\$1,326.00
Robinson, Thomas	Draft of the management representation letter.	\$465.00	1.9	\$883.50
Robinson, Thomas	Review draft 10 of the ResCap abbreviated financial statements.	\$465.00	3.3	\$1,534.50
Robinson, Thomas	Review of the final draft of the ResCap abbreviated financial statements.	\$465.00	0.4	\$186.00
Robinson, Thomas	Draft the consent for the ResCap abbreviated financial statements.	\$465.00	0.9	\$418.50
Robinson, Thomas	Draft the opinion for the ResCap abbreviated financial statements.	\$465.00	2.2	\$1,023.00
Robinson, Thomas	Review of draft 12 of the ResCap abbreviated financial statements.	\$465.00	1.3	\$604.50
Robinson, Thomas	Review of draft 11 of the ResCap abbreviated financial statements.	\$465.00	2.1	\$976.50
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	3.9	\$1,033.50
Scudder, Jon	Prepare audit documentation relating to the ResCap abbreviated financial statements.	\$265.00	3.7	\$980.50
Stevenson, Brad	Review audit procedures for ResCap abbreviated financial statements.	\$465.00	1.3	\$604.50
Sunderland, Daniel	Review of summary documentation for the ResCap abbreviated financial statement audit.	\$465.00	4.5	\$2,092.50
Trosper, Dustin	Test fixed asset balances.	\$225.00	1.8	\$405.00
York, LaRon	Discussion with L. Florence, G. Bunn, M. Dugan, and S. Haley regarding escrow advance support.	\$225.00	0.4	\$90.00
York, LaRon	Review supporting documentation related to 12/31/11 and 9/30/12 default advance testing.	\$225.00	2.1	\$472.50
York, LaRon	Prepare email to S. Haley and J. Beranek requesting additional supporting documentation related to escrow advances.	\$225.00	0.3	\$67.50
York, LaRon	Perform testing on default servicer advance for ResCap carve-out audit.	\$225.00	2.3	\$517.50
York, LaRon	Review supporting documentation related to 12/31/11 and 9/30/12 default advance testing.	\$225.00	2.5	\$562.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/22/2013

Zayas, Marilitza	Discuss testing procedures for origination revenues and direct expenses with D. Reade and M. Nealon.	\$265.00	0.8	\$212.00
------------------	--	----------	-----	----------

01/23/2013

Bunn, Greg	Perform testing related to servicer advances for Walter carve-out audit.	\$265.00	2.4	\$636.00
Florence, LaKeisha	Review working papers for audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	3.4	\$1,326.00
Florence, LaKeisha	Review testing of servicer advances for the ResCap abbreviated financial statement audit.	\$390.00	2.7	\$1,053.00
Florence, LaKeisha	Clear review notes on fixed assets testing for ResCap abbreviated financial statements.	\$390.00	1.6	\$624.00
Florence, LaKeisha	Review working papers for audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	1.2	\$468.00
Gabrieli, Mike	Document final analytic procedures for audit of abbreviated financial statements.	\$225.00	2.8	\$630.00
Medway, David	Test cost to service ResCap's FNMA servicing portfolio.	\$265.00	4.1	\$1,086.50
Medway, David	Test allocation rates used to develop balances specific to ResCap's FNMA servicing portfolio.	\$265.00	2.1	\$556.50
Medway, David	Gather audit evidence necessary to test cost to service ResCap's FNMA servicing portfolio.	\$265.00	3.8	\$1,007.00
Medway, David	Test compensating interest on ResCap's FNMA servicing portfolio.	\$265.00	1.9	\$503.50
Nealon, Matt	Perform testing of originations P&L for the Walter abbreviated financial statements.	\$225.00	4.7	\$1,057.50
Nealon, Matt	Document testing of originations P&L for the Walter abbreviated financial statements.	\$225.00	3.8	\$855.00
Nealon, Matt	Perform additional testing of originations P&L for the Walter abbreviated financial statements.	\$225.00	4.7	\$1,057.50
Pangrazzi, Michael	Review 2011 and 2012 fixed asset disposals and additions schedule.	\$265.00	2.7	\$715.50
Pangrazzi, Michael	Meet with M. Kasanic (Financial Shared Services) to discuss request for support of fixed assets detail selections.	\$265.00	0.3	\$79.50
Pangrazzi, Michael	Update fixed asset analytic workpaper.	\$265.00	0.8	\$212.00
Reade, Dave	Reference abbreviated financial statement footnotes.	\$390.00	0.8	\$312.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	3.8	\$1,482.00
Reade, Dave	Review abbreviated financial statement workpapers.	\$390.00	3.7	\$1,443.00
Reade, Dave	Meet with T. Robinson, C. Dondzila, N. Rock, and K. Perez to review the timing of the issuance of ResCap abbreviated financial statements.	\$390.00	0.5	\$195.00
Robinson, Thomas	Meet with B. Stevenson, D. Reade, J. Scudder, C. Dondzila, J. Destasio, and W. Keller to discuss financial statement audit.	\$465.00	0.4	\$186.00
Robinson, Thomas	Meet with D. Reade, C. Dondzila, N. Rock, and K. Perez to review the timing of the issuance of ResCap abbreviated financial statements.	\$465.00	0.5	\$232.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/23/2013

Robinson, Thomas	Draft the management representation letter.	\$465.00	2.1	\$976.50
Robinson, Thomas	Perform research regarding the going concern requirements applicable to the ResCap abbreviated financial statements.	\$465.00	3.2	\$1,488.00
Robinson, Thomas	Draft the audit summary documentation for the ResCap abbreviated financial statement audit.	\$465.00	2.3	\$1,069.50
Scudder, Jon	Meet with T. Robinson, B. Stevenson, D. Reade, C. Dondzila, J. Destasio, and W. Keller to discuss financial statement audit.	\$265.00	0.4	\$106.00
Scudder, Jon	Review audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	6.1	\$1,616.50
Scudder, Jon	Prepare audit documentation relating to the ResCap abbreviated financial statements.	\$265.00	4.5	\$1,192.50
Stevenson, Brad	Perform audit procedures for ResCap abbreviated financial statements.	\$465.00	5.5	\$2,557.50
Stevenson, Brad	Review audit procedures for ResCap abbreviated financial statements.	\$465.00	3.9	\$1,813.50
Stevenson, Brad	Meet with T. Robinson, D. Reade, J. Scudder, C. Dondzila, J. Destasio, and W. Keller to discuss financial statement audit.	\$465.00	0.4	\$186.00
York, LaRon	Perform testing on default servicer advance for ResCap carve-out audit.	\$225.00	4.7	\$1,057.50
York, LaRon	Continue to perform testing on default servicer advance for ResCap carve-out audit.	\$225.00	2.3	\$517.50
York, LaRon	Review supporting documentation pertaining to 12/31/11 and 9/30/12 escrow advance testing.	\$225.00	2.6	\$585.00
York, LaRon	Perform testing on default servicer advances for ResCap carve-out audit.	\$225.00	2.7	\$607.50
Zayas, Marilitza	Perform testing of FNMA retained origination revenues and direct expenses.	\$265.00	1.9	\$503.50
Zayas, Marilitza	Perform allocation methodology testing for origination revenues and direct expenses.	\$265.00	1.6	\$424.00
Zayas, Marilitza	Perform reconciliation to the gain/loss for origination revenues and direct expenses.	\$265.00	1.5	\$397.50

01/24/2013

Bunn, Greg	Perform testing related to servicer advances for Walter carve-out audit.	\$265.00	1.3	\$344.50
Florence, LaKeisha	Review working papers for audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	1.9	\$741.00
Florence, LaKeisha	Continue to review working papers for audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	2.5	\$975.00
Gabrieli, Mike	Meet with D. Medway, D. Reade, L. Corrigan (ResCap), and C. Mason (ResCap) with respect to audit delinquency loan disclosures within the ResCap abbreviated financial statements.	\$225.00	0.7	\$157.50
Gabrieli, Mike	Document final analytic procedures for audit of abbreviated financial statements.	\$225.00	1.1	\$247.50
Gabrieli, Mike	Audit consolidated MSR rollforward documents.	\$225.00	2.9	\$652.50
Han, Jiefu	Document and update audit procedures related to delinquency stratification for Fannie Mae loans.	\$225.00	1.3	\$292.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/24/2013

Han, Jiefu	Call with D. Medway regarding revisions to audit procedures related to delinquency stratification for Fannie Mae loans.	\$225.00	0.5	\$112.50
Medway, David	Gather audit evidence necessary to test cost to service ResCap's FNMA servicing portfolio.	\$265.00	1.8	\$477.00
Medway, David	Meet with M. Gabrieli, D. Reade, L. Corrigan (ResCap), and C. Mason (ResCap) with respect to audit delinquency loan disclosures within the ResCap abbreviated financial statements.	\$265.00	0.7	\$185.50
Medway, David	Test cost to service ResCap's FNMA servicing portfolio.	\$265.00	2.6	\$689.00
Medway, David	Test allocation rates used to develop balances specific to ResCap's FNMA servicing portfolio.	\$265.00	1.9	\$503.50
Nealon, Matt	Perform testing of originations P&L for the Walter abbreviated financial statements.	\$225.00	4.5	\$1,012.50
Nealon, Matt	Document testing of originations P&L for the Walter abbreviated financial statements.	\$225.00	3.9	\$877.50
Nealon, Matt	Perform additional testing of originations P&L for the Walter abbreviated financial statements.	\$225.00	2.8	\$630.00
Pangrazzi, Michael	Update fixed assets open client requests template.	\$265.00	0.2	\$53.00
Pangrazzi, Michael	Update as of 9/30/12 fixed assets analytic workpaper.	\$265.00	0.8	\$212.00
Robinson, Thomas	Draft the ResCap abbreviated financial statement audit summary documentation.	\$465.00	2.7	\$1,255.50
Robinson, Thomas	Review of court documents that may impact the ResCap abbreviated financial statements.	\$465.00	2.3	\$1,069.50
Robinson, Thomas	Review of the Note 1 financial statement disclosures.	\$465.00	1.2	\$558.00
Robinson, Thomas	Review of ResCap abbreviated financial statements contingencies audit procedures.	\$465.00	2.1	\$976.50
Robinson, Thomas	Document going concern audit procedures.	\$465.00	1.7	\$790.50
Scudder, Jon	Review audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	5.8	\$1,537.00
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	4.3	\$1,139.50
Stevenson, Brad	Perform audit procedures for ResCap abbreviated financial statements.	\$465.00	4.2	\$1,953.00
Stevenson, Brad	Review audit procedures for ResCap abbreviated financial statements.	\$465.00	4.5	\$2,092.50
Sunderland, Daniel	Review of the draft ResCap abbreviated financial statements.	\$465.00	1.5	\$697.50
Trosper, Dustin	Test fixed asset balances.	\$225.00	1.4	\$315.00
York, LaRon	Review supporting documentation pertaining to 12/31/11 and 9/30/12 escrow advance testing.	\$225.00	3.4	\$765.00
York, LaRon	Perpare documentation pertaining to 12/31/11 and 9/30/12 escrow advance testing for ResCap carve-out audit.	\$225.00	2.6	\$585.00
York, LaRon	Perform testing on 12/31/11 and 9/30/12 escrow advance for ResCap carve-out audit.	\$225.00	4.1	\$922.50
Zayas, Marilitza	Meet with D. Reade, M. Nealon, J. Scudder, L. Florence, G. Bunn, L. York and D. Medway to discuss short term carve-out expectations.	\$265.00	0.2	\$53.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/25/2013

Florence, LaKeisha	Update materiality based on final financial statement balances for the ResCap abbreviated financial statement audit.	\$390.00	0.3	\$117.00
Florence, LaKeisha	Clear review notes on working papers for audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	2.1	\$819.00
Florence, LaKeisha	Clear review notes on working papers for testing of servicer advances for the ResCap abbreviated financial statement audit.	\$390.00	1.7	\$663.00
Gabrieli, Mike	Test results of ResCap FNMA MSR hedging activities.	\$225.00	0.6	\$135.00
Gabrieli, Mike	Update mortgage servicing rights memorandums.	\$225.00	3.4	\$765.00
Medway, David	Test compensating interest on ResCap's FNMA servicing portfolio.	\$265.00	1.1	\$291.50
Medway, David	Test cost to service ResCap's FNMA servicing portfolio.	\$265.00	2.0	\$530.00
Nealon, Matt	Continue to perform testing of originations P&L for the Walter abbreviated financial statements.	\$225.00	4.9	\$1,102.50
Reade, Dave	Review abbreviated financial statement workpapers.	\$390.00	1.8	\$702.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	2.2	\$858.00
Reade, Dave	Reference abbreviated financial statements.	\$390.00	1.1	\$429.00
Reade, Dave	Meet with T. Robinson, C. Dondzila, and T. Hamzehpour to discuss the timing of the Walter acquisition related to the ResCap abbreviated financial statements.	\$390.00	0.6	\$234.00
Reade, Dave	Meet with T. Robinson, C. Dondzila, and B. Thompson to evaluate litigation and contingencies related to the ResCap abbreviated financial statements.	\$390.00	0.4	\$156.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, J. Scudder, C. Dondzila, J. Destasio, and N. Rock to review the status of the audit of the ResCap abbreviated financial statements.	\$390.00	0.5	\$195.00
Robinson, Thomas	Meet with B. Stevenson, D. Reade, J. Scudder, C. Dondzila, J. Destasio, and N. Rock to review the status of the audit of the ResCap abbreviated financial statements.	\$465.00	0.5	\$232.50
Robinson, Thomas	Meet with D. Reade, C. Dondzila, and B. Thompson to evaluate litigation and contingencies related to the ResCap abbreviated financial statements.	\$465.00	0.4	\$186.00
Robinson, Thomas	Meet with D. Reade, C. Dondzila, and T. Hamzehpour to discuss the timing of the Walter acquisition related to the ResCap abbreviated financial statements.	\$465.00	0.6	\$279.00
Robinson, Thomas	Review of the final draft of the ResCap abbreviated financial statements.	\$465.00	2.1	\$976.50
Robinson, Thomas	Draft the summary documentation for the ResCap abbreviated financial statement audit.	\$465.00	2.3	\$1,069.50
Robinson, Thomas	Review of ResCap board minutes.	\$465.00	0.9	\$418.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/25/2013

Scudder, Jon	Meet with T. Robinson, B. Stevenson, D. Reade, C. Dondzila, J. Destasio, and N. Rock to review the status of the audit of the ResCap abbreviated financial statements.	\$265.00	0.5	\$132.50
Scudder, Jon	Prepare audit documentation relating to the ResCap abbreviated financial statements.	\$265.00	7.9	\$2,093.50
Stevenson, Brad	Review audit procedures for ResCap abbreviated financial statements.	\$465.00	4.1	\$1,906.50
Stevenson, Brad	Meet with T. Robinson, D. Reade, J. Scudder, C. Dondzila, J. Destasio, and N. Rock to review the status of the audit of the ResCap abbreviated financial statements.	\$465.00	0.5	\$232.50
Trosper, Dustin	Test fixed asset balances.	\$225.00	3.2	\$720.00
York, LaRon	Perform testing on 12/31/11 and 9/30/12 escrow advance for ResCap carve-out audit.	\$225.00	2.6	\$585.00
York, LaRon	Document testing on 12/31/11 and 9/30/12 escrow advance for ResCap carve-out audit.	\$225.00	1.8	\$405.00
York, LaRon	Continue to perform testing on 12/31/11 and 9/30/12 escrow advance for ResCap carve-out audit.	\$225.00	3.7	\$832.50

01/26/2013

Florence, LaKeisha	Clear review notes on working papers for audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	2.0	\$780.00
Medway, David	Test cost to service ResCap's FNMA servicing portfolio.	\$265.00	3.4	\$901.00
Medway, David	Test amounts disclosed within the Walter abbreviated financial statements.	\$265.00	3.6	\$954.00
Medway, David	Test allocation rates used to develop balances specific to ResCap's FNMA servicing portfolio.	\$265.00	2.6	\$689.00
Nealon, Matt	Continue to perform testing of originations P&L for the Walter abbreviated financial statements.	\$225.00	3.9	\$877.50
Pangrazzi, Michael	Update as of 12/31/11 and 9/30/12 fixed assets testing workpaper.	\$265.00	1.9	\$503.50
Pangrazzi, Michael	Update as of 9/30/12 fixed assets analytic workpaper.	\$265.00	2.3	\$609.50
Pfeffer, Sandy	Review of ResCap abbreviated financial statements.	\$465.00	1.0	\$465.00
Reade, Dave	Edit abbreviated statement audit summary memorandum.	\$390.00	1.4	\$546.00
Robinson, Thomas	Review of substantive testing workpapers for the ResCap abbreviated financial statement audit.	\$465.00	2.8	\$1,302.00
Robinson, Thomas	Review of the summary audit documentation for the audit of the ResCap abbreviated financial statement audit.	\$465.00	2.2	\$1,023.00
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	8.3	\$2,199.50
Stevenson, Brad	Review audit procedures for ResCap abbreviated financial statements.	\$465.00	2.6	\$1,209.00
Sunderland, Daniel	Review of summary documentation for the ResCap abbreviated financial statement audit.	\$465.00	3.0	\$1,395.00
Trosper, Dustin	Test fixed asset balances.	\$225.00	2.3	\$517.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/26/2013

York, LaRon	Perform testing on 12/31/11 and 9/30/12 escrow advance for ResCap carve-out audit.	\$225.00	2.6	\$585.00
York, LaRon	Continue to perform testing on 12/31/11 and 9/30/12 escrow advance for ResCap carve-out audit.	\$225.00	1.9	\$427.50
York, LaRon	Review servicer advance reserve memorandum.	\$225.00	0.4	\$90.00
York, LaRon	Review supporting loan-level detail for servicer advance allowance.	\$225.00	1.1	\$247.50
York, LaRon	Continue to perform testing on 12/31/11 and 9/30/12 escrow advance for ResCap carve-out audit.	\$225.00	2.1	\$472.50

01/27/2013

Alaba, Jude Earl	Review statement of assets acquired and liabilities assumed.	\$390.00	1.5	\$585.00
Dudek, Frank	Read ResCap abbreviated financial statements.	\$465.00	1.0	\$465.00
Medway, David	Test cost to service ResCap's FNMA loan servicing portfolio.	\$265.00	2.3	\$609.50
Reade, Dave	Draft record of issuance for auditor's consent.	\$390.00	0.6	\$234.00
Reade, Dave	Prepare for meeting with National Office Assurance Services regarding updates to the financial statement opinion for the abbreviated statements.	\$390.00	0.5	\$195.00
Reade, Dave	Draft audit summary memorandum.	\$390.00	0.4	\$156.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	1.3	\$507.00
York, LaRon	Perform testing on 12/31/11 and 9/30/12 servicer advance reserve for ResCap abbreviated financial statement audit.	\$225.00	3.1	\$697.50

01/28/2013

Alaba, Jude Earl	Review statement of revenues and direct operating expenses.	\$390.00	3.0	\$1,170.00
Alaba, Jude Earl	Meet with T. Robinson, D. Reade, and F. Dudek to review Deloitte SEC services comments on the ResCap abbreviated financial statements.	\$390.00	1.1	\$429.00
Dudek, Frank	Read ResCap abbreviated financial statements.	\$465.00	2.0	\$930.00
Florence, LaKeisha	Clear review notes on working papers for audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	0.4	\$156.00
Gabrieli, Mike	Perform final analytic procedures for audit of abbreviated financial statements.	\$225.00	4.7	\$1,057.50
Gabrieli, Mike	Document final analytic procedures for audit of abbreviated financial statements.	\$225.00	3.9	\$877.50
Medway, David	Test compensating interest on ResCap's FNMA loan servicing portfolio.	\$265.00	2.3	\$609.50
Medway, David	Test cost to service ResCap's FNMA loan servicing portfolio.	\$265.00	3.8	\$1,007.00
Medway, David	Document testing of cost to service ResCap's FNMA loan servicing portfolio.	\$265.00	4.1	\$1,086.50
Medway, David	Test results of hedging ResCap's FNMA MSR asset.	\$265.00	2.1	\$556.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/28/2013

Medway, David	Meet with T. Robinson, B. Stevenson, and J. Scudder to review the allocations for compensating interest.	\$265.00	0.5	\$132.50
Nealon, Matt	Perform testing of delinquency driven allocation rates for the Walter abbreviated financial statements.	\$225.00	4.8	\$1,080.00
Nealon, Matt	Document testing of delinquency driven allocation rates for the Walter abbreviated financial statements.	\$225.00	4.3	\$967.50
Pangrazzi, Michael	Review as of 12/31/11 and 9/30/12 fixed assets testing workpaper.	\$265.00	1.2	\$318.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	4.9	\$1,911.00
Reade, Dave	Review abbreviated financial statement workpapers.	\$390.00	2.3	\$897.00
Reade, Dave	Meet with T. Robinson, F. Dudek, and J. Alaba to review Deloitte SEC services comments on the ResCap abbreviated financial statements.	\$390.00	1.1	\$429.00
Robinson, Thomas	Meet with B. Stevenson, D. Medway, and J. Scudder to review the allocations for compensating interest.	\$465.00	0.5	\$232.50
Robinson, Thomas	Summarize Deloitte comments on the draft ResCap abbreviated financial statements.	\$465.00	1.9	\$883.50
Robinson, Thomas	Prepare the ResCap abbreviated financial statement audit summary memorandum.	\$465.00	2.3	\$1,069.50
Robinson, Thomas	Finalize the audit committee presentation related to the ResCap abbreviated financial statements.	\$465.00	1.3	\$604.50
Robinson, Thomas	Meet with D. Reade, F. Dudek, and J. Alaba to review Deloitte SEC services comments on the ResCap abbreviated financial statements.	\$465.00	1.1	\$511.50
Scudder, Jon	Meet with T. Robinson, B. Stevenson, D. Medway, and J. Scudder to review the allocations for compensating interest.	\$265.00	0.5	\$132.50
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	4.1	\$1,086.50
Scudder, Jon	Prepare audit documentation relating to the ResCap abbreviated financial statements.	\$265.00	3.8	\$1,007.00
Scudder, Jon	Review substantive testing relating to the ResCap abbreviated financial statements.	\$265.00	3.8	\$1,007.00
Stevenson, Brad	Perform ResCap Walter abbreviated financial statement audit procedures.	\$465.00	1.3	\$604.50
Stevenson, Brad	Meet with T. Robinson, D. Medway, and J. Scudder to review the allocations for compensating interest.	\$465.00	0.5	\$232.50
Sunderland, Daniel	Review of summary documentation for the ResCap abbreviated financial statement audit.	\$465.00	3.0	\$1,395.00
Trosper, Dustin	Test fixed asset balances.	\$225.00	3.2	\$720.00
York, LaRon	Perform testing on 12/31/11 and 9/30/12 escrow advance for ResCap abbreviated financial statement audit.	\$225.00	5.1	\$1,147.50
York, LaRon	Continue to perform testing on 12/31/11 and 9/30/12 escrow advance for ResCap carve-out audit.	\$225.00	3.9	\$877.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/28/2013

Zayas, Marilitza	Discuss compensatory fees testing with D. Reade.	\$265.00	0.6	\$159.00
Zayas, Marilitza	Perform compensatory fees testing.	\$265.00	0.4	\$106.00

01/29/2013

Alaba, Jude Earl	Review S-3 of Walter and consents to the 8-K and the S-3.	\$390.00	1.0	\$390.00
Dehart, Laura	Review audit documentation related to ResCap service fee and late fee accrual query testing.	\$465.00	0.8	\$372.00
Dehart, Laura	Review audit documentation related to ResCap delinquency loan count query testing.	\$465.00	0.4	\$186.00
Dehart, Laura	Review audit documentation related to ResCap weighted average service fees.	\$465.00	0.3	\$139.50
Dudek, Frank	Read Walter Form S-3.	\$465.00	2.0	\$930.00
Florence, LaKeisha	Review updated client support provided for audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	1.7	\$663.00
Florence, LaKeisha	Review working papers for the audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	0.4	\$156.00
Florence, LaKeisha	Conference call with T. Robinson, B. Stevenson, D. Reade, J. Scudder, and N. Rock to review status of the ResCap abbreviated financial statement audit.	\$390.00	0.2	\$78.00
Gabrieli, Mike	Document final analytic procedures for audit of abbreviated financial statements.	\$225.00	4.6	\$1,035.00
Medway, David	Test results of hedging ResCap's FNMA MSR asset.	\$265.00	2.3	\$609.50
Medway, David	Test servicing fee revenue on ResCap's FNMA loan servicing portfolio.	\$265.00	2.1	\$556.50
Medway, David	Test cost to service ResCap's FNMA loan servicing portfolio.	\$265.00	3.7	\$980.50
Medway, David	Document testing of cost to service ResCap's FNMA loan servicing portfolio.	\$265.00	3.4	\$901.00
Nealon, Matt	Continue to perform testing of origination P&L for the Walter abbreviated financial statements.	\$225.00	4.7	\$1,057.50
Nealon, Matt	Document testing of origination P&L for the Walter abbreviated financial statements.	\$225.00	3.4	\$765.00
Nealon, Matt	Perform additional testing of origination P&L for the Walter abbreviated financial statements.	\$225.00	3.6	\$810.00
Pangrazzi, Michael	Review support received for documentation of testing of fixed assets.	\$265.00	1.1	\$291.50
Pangrazzi, Michael	Review financial statement reconciliation of net book value of fixed assets to balance per testing.	\$265.00	0.7	\$185.50
Rankin, Crystal	Prepare accrued payroll and vacation testing for the ResCap carve-out audit.	\$265.00	2.7	\$715.50
Reade, Dave	Review abbreviated financial statement workpapers.	\$390.00	3.3	\$1,287.00
Reade, Dave	Conference call with T. Robinson, B. Stevenson, C. Dondzila, and K. Perez to discussion the timing of the Walter filings.	\$390.00	0.5	\$195.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/29/2013

Reade, Dave	Conference call with T. Robinson, B. Stevenson, J. Scudder, L. Florence, and N. Rock to review status of the ResCap abbreviated financial statement audit.	\$390.00	0.2	\$78.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	5.7	\$2,223.00
Robinson, Thomas	Conference call with B. Stevenson, D. Reade, J. Scudder, L. Florence, and N. Rock to review status of the ResCap abbreviated financial statement audit.	\$465.00	0.2	\$93.00
Robinson, Thomas	Review of the draft Walter Form 8-K.	\$465.00	0.9	\$418.50
Robinson, Thomas	Draft the ResCap abbreviated financial statement audit summary memorandum.	\$465.00	1.7	\$790.50
Robinson, Thomas	Review of the draft Walter Form S-3.	\$465.00	2.1	\$976.50
Robinson, Thomas	Conference call with B. Stevenson, D. Reade, C. Dondzila, and K. Perez to discussion the timing of the Walter filings.	\$465.00	0.5	\$232.50
Robinson, Thomas	Conference call with B. Thompson to discuss the requirements for a legal letter.	\$465.00	0.5	\$232.50
Scudder, Jon	Conference call with T. Robinson, B. Stevenson, D. Reade, L. Florence, and N. Rock to review status of the ResCap abbreviated financial statement audit.	\$265.00	0.2	\$53.00
Scudder, Jon	Review substantive testing relating to the ResCap abbreviated financial statements.	\$265.00	4.6	\$1,219.00
Scudder, Jon	Prepare audit documentation relating to the ResCap abbreviated financial statements.	\$265.00	3.9	\$1,033.50
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	3.6	\$954.00
Stevenson, Brad	Conference call with T. Robinson, D. Reade, J. Scudder, L. Florence, and N. Rock to review status of the ResCap abbreviated financial statement audit.	\$465.00	0.2	\$93.00
Stevenson, Brad	Conference call with T. Robinson, D. Reade, C. Dondzila, and K. Perez to discussion the timing of the Walter filings.	\$465.00	0.5	\$232.50
Sunderland, Daniel	Review of summary documentation for the ResCap abbreviated financial statement audit.	\$465.00	3.0	\$1,395.00
Wang, Lulu	Perform substantive audit testing for accrued compensation.	\$225.00	3.7	\$832.50
Wang, Lulu	Document substantive audit testing for accrued compensation.	\$225.00	3.3	\$742.50
York, LaRon	Perform testing on 12/31/11 and 9/30/12 default advance for ResCap abbreviated financial statement audit.	\$225.00	2.4	\$540.00
York, LaRon	Continue to perform testing on 12/31/11 and 9/30/12 default advance for ResCap abbreviated financial statement audit.	\$225.00	4.4	\$990.00
York, LaRon	Document testing on 12/31/11 and 9/30/12 default advance for ResCap abbreviated financial statement audit.	\$225.00	1.7	\$382.50

01/30/2013

Dudek, Frank	Read ResCap pro forma information.	\$465.00	1.5	\$697.50
--------------	------------------------------------	----------	-----	----------

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/30/2013

Ellsworth, Chad	Review ResCap 9/30/12 audit working papers to support Walter transaction audit opinion.	\$465.00	4.0	\$1,860.00
Florence, LaKeisha	Meet with L. York to discuss documentation of servicer advances for the ResCap abbreviated financial statement audit.	\$390.00	1.8	\$702.00
Florence, LaKeisha	Finalize documentation of materiality for the ResCap abbreviated financial statement audit.	\$390.00	0.3	\$117.00
Gabrieli, Mike	Document final analytic procedures for audit of abbreviated financial statements.	\$225.00	2.7	\$607.50
Medway, David	Test cost to service ResCap's FNMA loan servicing portfolio.	\$265.00	3.8	\$1,007.00
Nealon, Matt	Test originations P&L for the Walter abbreviated financial statements.	\$225.00	4.4	\$990.00
Nealon, Matt	Document testing of originations P&L for the Walter abbreviated financial statements.	\$225.00	4.1	\$922.50
Nealon, Matt	Test broker fee income for the Walter abbreviated financial statements.	\$225.00	3.1	\$697.50
Pangrazzi, Michael	Review real estate owned process and understanding memo.	\$265.00	2.2	\$583.00
Pangrazzi, Michael	Review real estate owned testing as of 12/31/12.	\$265.00	1.3	\$344.50
Rankin, Crystal	Prepare accrued payroll and vacation testing for the ResCap carve-out audit.	\$265.00	2.1	\$556.50
Reade, Dave	Participate in the ResCap January 30, 2013 Audit Committee meeting.	\$390.00	2.9	\$1,131.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	4.9	\$1,911.00
Reade, Dave	Review abbreviated financial statement workpapers.	\$390.00	2.3	\$897.00
Robinson, Thomas	Prepare for the ResCap January 30, 2013 audit committee meeting.	\$465.00	0.9	\$418.50
Robinson, Thomas	Participate in the ResCap January 30, 2013 audit committee meeting.	\$465.00	2.9	\$1,348.50
Robinson, Thomas	Review of draft consents related to the ResCap abbreviated financial statements.	\$465.00	1.1	\$511.50
Robinson, Thomas	Review of the experts language for the Form S-3.	\$465.00	0.7	\$325.50
Robinson, Thomas	Complete the summary memorandum for the audit of the ResCap abbreviated financial statements.	\$465.00	1.7	\$790.50
Robinson, Thomas	Conform changes to documents as a result of the change in the name of the abbreviated financial statements.	\$465.00	2.1	\$976.50
Scudder, Jon	Review substantive testing relating to the ResCap abbreviated financial statements.	\$265.00	5.2	\$1,378.00
Scudder, Jon	Prepare audit documentation relating to the ResCap abbreviated financial statements.	\$265.00	4.1	\$1,086.50
Stevenson, Brad	Perform ResCap Walter abbreviated financial statement audit procedures.	\$465.00	4.6	\$2,139.00
Stevenson, Brad	Participate in the ResCap January 30, 2013 audit committee meeting.	\$465.00	2.9	\$1,348.50
Trosper, Dustin	Document fixed assets testing.	\$225.00	1.9	\$427.50
Wang, Lulu	Perform substantive audit testing for accrued compensation.	\$225.00	3.0	\$675.00

ResCap Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/30/2013

York, LaRon	Review the ResCap abbreviated financial statements.	\$225.00	1.1	\$247.50
York, LaRon	Clear review notes on 12/31/11 and 9/30/12 default advance workpaper for ResCap abbreviated financial statement audit.	\$225.00	2.4	\$540.00
York, LaRon	Discussion with G. Bunn and P. Corey regarding default advance request.	\$225.00	0.6	\$135.00
York, LaRon	Perform testing on 12/31/11 and 9/30/12 escrow advance workpaper for ResCap abbreviated financial statement audit.	\$225.00	2.4	\$540.00
York, LaRon	Clear review notes on 12/31/11 and 9/30/12 default advance workpaper for ResCap abbreviated financial statement audit.	\$225.00	2.6	\$585.00
York, LaRon	Meet with L. Florence to discuss documentation of servicer advances for the ResCap abbreviated financial statement audit.	\$225.00	1.8	\$405.00
Zayas, Marilitza	Document audit procedures for the ResCap abbreviated financial statements.	\$265.00	0.6	\$159.00

01/31/2013

Alaba, Jude Earl	Conference call with T. Robinson, D. Reade, and F. Dudek to discuss SEC reporting considerations related to the ResCap abbreviated financial statements.	\$390.00	0.9	\$351.00
Alaba, Jude Earl	Review the pro forma financial information.	\$390.00	1.0	\$390.00
Dudek, Frank	Conference call with T. Robinson, D. Reade, and J. Alaba to discuss SEC reporting considerations related to the ResCap abbreviated financial statements	\$465.00	1.1	\$511.50
Dudek, Frank	Read Walter Form S-3.	\$465.00	0.9	\$418.50
Ellsworth, Chad	Review ResCap 9/30/12 audit working papers to support Walter transaction.	\$465.00	1.0	\$465.00
Florence, LaKeisha	Clear review notes in working papers for the audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	2.7	\$1,053.00
Gabrieli, Mike	Foot abbreviated financial statements.	\$225.00	0.3	\$67.50
Medway, David	Test cost to service ResCap's FNMA loan servicing portfolio.	\$265.00	0.9	\$238.50
Nealon, Matt	Perform testing of origination P&L for the Walter abbreviated financial statements.	\$225.00	3.9	\$877.50
Nealon, Matt	Document testing of origination P&L for the Walter abbreviated financial statements.	\$225.00	4.2	\$945.00
Nealon, Matt	Continue to perform testing of origination P&L for the Walter abbreviated financial statements.	\$225.00	3.2	\$720.00
Rankin, Crystal	Prepare accrued payroll and vacation testing for the ResCap carve-out audit.	\$265.00	1.4	\$371.00
Reade, Dave	Perform audit procedures for abbreviated financial statements.	\$390.00	4.9	\$1,911.00
Reade, Dave	Review abbreviated financial statement workpapers.	\$390.00	4.6	\$1,794.00
Reade, Dave	Conference call with T. Robinson, F. Dudek, and J. Alaba to discuss SEC reporting considerations related to the ResCap abbreviated financial statements.	\$390.00	0.9	\$351.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

01/31/2013

Robinson, Thomas	Conference call with D. Reade, F. Dudek, and J. Alaba to discuss SEC reporting considerations related to the ResCap abbreviated financial statements.	\$465.00	0.9	\$418.50
Robinson, Thomas	Review the pro forma financial statements and related adjustments.	\$465.00	2.3	\$1,069.50
Robinson, Thomas	Review of detailed audit testing workpapers for the ResCap abbreviated financial statement audit.	\$465.00	2.8	\$1,302.00
Robinson, Thomas	Conference call with M. Henry and J. Farrington (Walter) to review pro forma informatoin.	\$465.00	0.8	\$372.00
Robinson, Thomas	Prepare audit summary documentation.	\$465.00	0.9	\$418.50
Scudder, Jon	Review substantive testing relating to the ResCap abbreviated financial statements.	\$265.00	3.7	\$980.50
Scudder, Jon	Prepare audit documentation relating to the ResCap abbreviated financial statements.	\$265.00	4.2	\$1,113.00
Scudder, Jon	Perform audit procedures relating to the ResCap abbreviated financial statements.	\$265.00	2.1	\$556.50
Stevenson, Brad	Review audit procedures for ResCap abbreviated financial statements.	\$465.00	4.2	\$1,953.00
Trosper, Dustin	Document fixed assets testing.	\$225.00	2.4	\$540.00
Wang, Lulu	Perform substantive audit testing for accrued compensation.	\$225.00	3.0	\$675.00
York, LaRon	Perform testing on 12/31/11 and 9/30/12 servicer advance reserve workpaper for ResCap abbreviated financial statement audit.	\$225.00	1.4	\$315.00
York, LaRon	Document audit procedures for the ResCap abbreviated financial statements.	\$225.00	4.1	\$922.50
York, LaRon	Continue to document audit procedures for the ResCap abbreviated financial statements.	\$225.00	3.9	\$877.50
Zayas, Marilitza	Perform compensatory fees testing.	\$265.00	0.8	\$212.00

02/01/2013

Dudek, Frank	Review revisions to consent language and experts langauge.	\$465.00	0.3	\$139.50
Florence, LaKeisha	Conference call with T. Robinson, B. Stevenson, D. Reade, and C. Dondzila to discuss the status of the ResCap abbreviated financial statements audit.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Clear review notes in the working papers for the audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	1.5	\$585.00
Florence, LaKeisha	Clear review notes on working papers for the audit of servicer advances for ResCap abbreviated financial statements.	\$390.00	2.7	\$1,053.00
Nealon, Matt	Document procedures for the audit of the abbreviated financial statements.	\$225.00	2.4	\$540.00
Rankin, Crystal	Prepare accrued payroll testing for the carve-out financial statements.	\$265.00	0.8	\$212.00
Reade, Dave	Conference call with T. Robinson, B. Stevenson, L. Florence, and C. Dondzila to discuss the status of the ResCap abbreviated financial statements audit.	\$390.00	0.5	\$195.00
Reade, Dave	Prepare abbreviated financial statement workpapers.	\$390.00	4.7	\$1,833.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

02/01/2013

Robinson, Thomas	Conference call with B. Stevenson, D. Reade, L. Florence, and C. Dondzila to discuss the status of the ResCap abbreviated financial statements audit.	\$465.00	0.5	\$232.50
Robinson, Thomas	Revise consent and related language for updated filing dates.	\$465.00	0.7	\$325.50
Robinson, Thomas	Review draft pro forma information.	\$465.00	0.7	\$325.50
Robinson, Thomas	Review updated draft Form 8-K.	\$465.00	1.8	\$837.00
Robinson, Thomas	Review of substantive testing workpapers for the ResCap abbreviated financial statements audit.	\$465.00	2.3	\$1,069.50
Scudder, Jon	Prepare documentation relating the ResCap abbreviated financial statements testing procedures.	\$265.00	4.6	\$1,219.00
Stevenson, Brad	Conference call with T. Robinson, D. Reade, L. Florence, and C. Dondzila to discuss the status of the ResCap abbreviated financial statements audit.	\$465.00	0.5	\$232.50
York, LaRon	Document audit procedures for the ResCap abbreviated financial statements for servicer advances testing.	\$225.00	1.2	\$270.00
York, LaRon	Document audit procedures for the ResCap abbreviated financial statements for servicer advance reserves testing.	\$225.00	2.3	\$517.50
York, LaRon	Perform testing on 12/31/11 and 9/30/12 default advances for the ResCap abbreviated financial statement audit.	\$225.00	2.4	\$540.00

02/02/2013

Calibeo, Anthony	Prepare carve-out financial statements audit file for archive.	\$225.00	2.0	\$450.00
Florence, LaKeisha	Clear review notes in the working papers for the audit of employee compensation accrual for ResCap abbreviated financial statements.	\$390.00	1.0	\$390.00
Medway, David	Test cost to service for ResCap's FNMA loan servicing portfolio.	\$265.00	1.7	\$450.50
Nealon, Matt	Document procedures for the audit of the abbreviated financial statements.	\$225.00	3.1	\$697.50
Reade, Dave	Prepare abbreviated financial statement workpapers.	\$390.00	4.2	\$1,638.00
Robinson, Thomas	Review the audit summary memorandum for the ResCap abbreviated financial statement audit.	\$465.00	0.5	\$232.50
Robinson, Thomas	Revise documents for the change in filing date of the Walter Form 8-K.	\$465.00	0.8	\$372.00
Robinson, Thomas	Review of the draft Walter Form 8-K.	\$465.00	0.9	\$418.50
Scudder, Jon	Prepare documentation relating the ResCap abbreviated financial statements audit procedures for MSRs.	\$265.00	2.9	\$768.50
Wang, Lulu	Clear notes related to auditing of the carve-out accrued compensation liability.	\$225.00	1.5	\$337.50

02/03/2013

Medway, David	Test cost to service for ResCap's FNMA servicing portfolio.	\$265.00	2.1	\$556.50
---------------	---	----------	-----	----------

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

02/04/2013

Dudek, Frank	Review Form 8-K ResCap financial statements, including the pro forma adjustments.	\$465.00	0.5	\$232.50
Nealon, Matt	Document procedures for the audit of the abbreviated financial statements expense allocations.	\$225.00	3.9	\$877.50
Nealon, Matt	Document procedures for the audit of the abbreviated financial statements income allocations.	\$225.00	5.3	\$1,192.50
Reade, Dave	Setup record of issuance form for Form S-3, relating to the abbreviated financial statements.	\$390.00	0.4	\$156.00
Reade, Dave	Conference call with T. Robinson, C. Dondzila, and K. Perez to review the timing of the Walter filings.	\$390.00	0.5	\$195.00
Reade, Dave	Prepare abbreviated financial statement workpapers.	\$390.00	2.4	\$936.00
Robinson, Thomas	Conference call with D. Reade, C. Dondzila, and K. Perez to review the timing of the Walter filings.	\$465.00	0.5	\$232.50
Robinson, Thomas	Review draft Walter Form 8-K.	\$465.00	0.8	\$372.00
Robinson, Thomas	Prepare Walter Form S-3 consent.	\$465.00	1.6	\$744.00
Scudder, Jon	Prepare documentation relating the ResCap abbreviated financial statements audit procedures for MSRs.	\$265.00	2.1	\$556.50
York, LaRon	Close review notes on the servicing advance testing work paper for ResCap abbreviated financial statements.	\$225.00	2.3	\$517.50

02/05/2013

Nealon, Matt	Document procedures for the audit of the abbreviated financial statements expense allocations.	\$225.00	2.1	\$472.50
Reade, Dave	Conference call with T. Robinson, J. Whitlinger, and C. Dondzila to review subsequent events.	\$390.00	0.4	\$156.00
Reade, Dave	Prepare abbreviated financial statement workpapers.	\$390.00	2.6	\$1,014.00
Robinson, Thomas	Conference call with D. Reade, J. Whitlinger, and C. Dondzila to review subsequent events.	\$465.00	0.4	\$186.00

02/06/2013

Reade, Dave	Prepare abbreviated financial statement workpapers.	\$390.00	1.1	\$429.00
Robinson, Thomas	Review draft Walter Form 8-K.	\$465.00	1.2	\$558.00
Robinson, Thomas	Document subsequent events procedures.	\$465.00	1.6	\$744.00
Robinson, Thomas	Review issuance of the consent for the Walter Form 8-K.	\$465.00	2.1	\$976.50
Stevenson, Brad	Review final documentation for audit procedures on ResCap carve-out financial statements.	\$465.00	1.2	\$558.00

02/07/2013

Reade, Dave	Prepare abbreviated financial statement workpapers.	\$390.00	0.6	\$234.00
-------------	---	----------	-----	----------

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

02/08/2013

Medway, David	Complete documentation of testing of cost to service for ResCap's FNMA servicing portfolio.	\$265.00	2.4	\$636.00
Reade, Dave	Archive abbreviated financial statement workpapers.	\$390.00	0.6	\$234.00
Reade, Dave	Prepare abbreviated financial statement workpapers.	\$390.00	1.7	\$663.00
Scudder, Jon	Prepare documentation relating the ResCap abbreviated financial statements audit procedures for MSRs.	\$265.00	3.9	\$1,033.50
Sunderland, Daniel	Review summary documents for the carve-out financial statement audit.	\$465.00	2.0	\$930.00

02/09/2013

Medway, David	Complete documentation of testing of cost to service for ResCap's FNMA servicing portfolio.	\$265.00	5.1	\$1,351.50
Reade, Dave	Prepare abbreviated financial statement workpapers.	\$390.00	0.3	\$117.00

02/10/2013

Medway, David	Complete documentation of testing of cost to service for ResCap's FNMA servicing portfolio.	\$265.00	2.3	\$609.50
---------------	---	----------	-----	----------

02/11/2013

Florence, LaKeisha	Finalize documentation for audit of the ResCap abbreviated financial statement audit.	\$390.00	0.5	\$195.00
Reade, Dave	Continue to prepare abbreviated financial statement workpapers.	\$390.00	1.1	\$429.00
Robinson, Thomas	Review Walter draft Form S-3.	\$465.00	1.3	\$604.50
Robinson, Thomas	Update the audit summary documentation regarding the delay in the issuance of the Walter Form S-3.	\$465.00	1.9	\$883.50
Sunderland, Daniel	Review revised consents for the carve-out financial statement audit.	\$465.00	0.5	\$232.50
Sunderland, Daniel	Review revised management representation letters for the carve-out financial statement audit.	\$465.00	2.0	\$930.00

02/12/2013

Reade, Dave	Complete summary memorandum for abbreviated financial statement audit.	\$390.00	3.4	\$1,326.00
Reade, Dave	Conference call with J. Whitlinger and C. Dondzila to review subsequent events before issuance of Form S-3.	\$390.00	0.3	\$117.00
Sunderland, Daniel	Review summary documents for the carve-out financial statement audit.	\$465.00	2.0	\$930.00

02/13/2013

Florence, LaKeisha	Finalize documentation for audit of the ResCap abbreviated financial statement audit.	\$390.00	1.2	\$468.00
Robinson, Thomas	Review the Walter Form S-3.	\$465.00	0.6	\$279.00
Robinson, Thomas	Finalize the Walter consent and experts language.	\$465.00	0.8	\$372.00
Sunderland, Daniel	Review summary documents for the carve-out financial statement audit consent issuance.	\$465.00	1.5	\$697.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Abbreviated Financial Statements (Walter) Audit

02/18/2013

Sunderland, Daniel	Review summary documents for the carve-out financial statement audit.	\$465.00	1.0	\$465.00
--------------------	---	----------	-----	----------

02/23/2013

Medway, David	Prepare carve-out financial statements audit file for archive.	\$265.00	3.1	\$821.50
---------------	--	----------	-----	----------

Reade, Dave	Archive abbreviated statement audit index.	\$390.00	2.4	\$936.00
-------------	--	----------	-----	----------

Subtotal for Abbreviated Financial Statements (Walter) Audit:			1,750.3	\$556,310.50
---	--	--	---------	--------------

Carve-Out Financial Statements (Ocwen) Audit

02/11/2013

Robinson, Thomas	Continue to draft engagement letter.	\$465.00	2.1	\$976.50
------------------	--------------------------------------	----------	-----	----------

02/12/2013

Reade, Dave	Establish audit index for carve-out audit.	\$390.00	0.7	\$273.00
-------------	--	----------	-----	----------

02/20/2013

Robinson, Thomas	Review the draft retention documentation (Third Supplemental Declaration).	\$465.00	1.8	\$837.00
------------------	--	----------	-----	----------

03/05/2013

Reade, Dave	Research carve out financial statement requirements.	\$390.00	1.1	\$429.00
-------------	--	----------	-----	----------

03/18/2013

Florence, LaKeisha	Meet with D. Reade, N. Rock (ResCap), and S. Peach (ResCap) to discuss audit requests in connection with the Ocwen carve-out audit.	\$390.00	0.5	\$195.00
--------------------	---	----------	-----	----------

Reade, Dave	Meet with L. Florence, N. Rock (ResCap), and S. Peach (ResCap) to discuss audit requests in connection with the Ocwen carve out audit.	\$390.00	0.5	\$195.00
-------------	--	----------	-----	----------

Reade, Dave	Plan Ocwen carve out audit procedures.	\$390.00	0.6	\$234.00
-------------	--	----------	-----	----------

Robinson, Thomas	Review draft third declaration to be filed with the court.	\$465.00	0.6	\$279.00
------------------	--	----------	-----	----------

03/19/2013

Florence, LaKeisha	Meet with T. Robinson, D. Reade, J. Horner, B. Westman, N. Rock, and C. Dondzila to discuss the timing and requirements of the Ocwen carve-out audit.	\$390.00	0.5	\$195.00
--------------------	---	----------	-----	----------

Reade, Dave	Plan Ocwen carve out audit procedures.	\$390.00	0.8	\$312.00
-------------	--	----------	-----	----------

Reade, Dave	Meet with T. Robinson, L. Florence, J. Horner, B. Westman, N. Rock, and C. Dondzila to discuss the timing and requirements of the Ocwen carve-out audit.	\$390.00	0.5	\$195.00
-------------	--	----------	-----	----------

Robinson, Thomas	Meet with D. Reade, L. Florence, J. Horner, B. Westman, N. Rock and C. Dondzila to discuss the timing and requirements of the Ocwen carve-out audit.	\$465.00	0.5	\$232.50
------------------	--	----------	-----	----------

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
03/20/2013				
Brown, David	Meet with B. Stevenson, J. Scudder, L. Fischer, E. Wang, E. Green, D. Trosper, T. Kozlowski, L. Florence, and R. Soehnel to plan the audit of the ResCap carve out financial statements for Ocwen.	\$225.00	0.5	\$112.50
Donatelli, Lauren	Meet with D. Reade, C. Rankin, L. Florence, J. Scudder, D. Medway, M. Nealon, R. Soehnel, N. Rock (ResCap), and S. Peach (ResCap) to review the ResCap Ocwen carve-out methodology and supporting schedules.	\$225.00	1.3	\$292.50
Donatelli, Lauren	Meet with D. Reade, J. Scudder, D. Medway, M. Zayas, M. Nealon, and R. Soehnel to plan the Ocwen carve-out financial statement audit procedures.	\$225.00	0.3	\$67.50
Florence, LaKeisha	Meet with D. Reade, C. Rankin, J. Scudder, D. Medway, L. Donatelli, M. Nealon, R. Soehnel, N. Rock (ResCap), and S. Peach (ResCap) to review the ResCap Ocwen carve-out methodology and supporting schedules.	\$390.00	1.3	\$507.00
Medway, David	Review schedules supporting Ocwen carve-out financial statements.	\$265.00	1.1	\$291.50
Medway, David	Meet with D. Reade, J. Scudder, L. Donatelli, M. Zayas, M. Nealon, and R. Soehnel to plan the Ocwen carve-out financial statement audit procedures.	\$265.00	0.3	\$79.50
Medway, David	Meet with D. Reade, C. Rankin, L. Florence, J. Scudder, L. Donatelli, M. Nealon, R. Soehnel, N. Rock (ResCap), and S. Peach (ResCap) to review the ResCap Ocwen carve-out methodology and supporting schedules.	\$265.00	1.3	\$344.50
Nealon, Matt	Meet with D. Reade, C. Rankin, L. Florence, J. Scudder, D. Medway, L. Donatelli, R. Soehnel, N. Rock (ResCap), and S. Peach (ResCap) to review the ResCap Ocwen carve-out methodology and supporting schedules.	\$225.00	1.3	\$292.50
Nealon, Matt	Meet with D. Reade, J. Scudder, D. Medway, L. Donatelli, M. Zayas, M. Nealon, and R. Soehnel to plan the Ocwen carve-out financial statement audit procedures.	\$225.00	0.3	\$67.50
Rankin, Crystal	Meet with D. Reade, L. Florence, J. Scudder, D. Medway, L. Donatelli, M. Nealon, R. Soehnel, N. Rock (ResCap), and S. Peach (ResCap) to review the ResCap Ocwen carve-out methodology and supporting schedules.	\$265.00	1.3	\$344.50
Reade, Dave	Meet with C. Rankin, L. Florence, J. Scudder, D. Medway, L. Donatelli, M. Nealon, R. Soehnel, N. Rock (ResCap), and S. Peach (ResCap) to review the ResCap Ocwen carve-out methodology and supporting schedules.	\$390.00	1.3	\$507.00
Reade, Dave	Meet with J. Scudder, D. Medway, L. Donatelli, M. Zayas, M. Nealon, and R. Soehnel to plan the Ocwen carve-out financial statement audit procedures.	\$390.00	0.3	\$117.00
Reade, Dave	Plan Ocwen carve out audit procedures.	\$390.00	1.2	\$468.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
03/20/2013				
Scudder, Jon	Meet with D. Reade, C. Rankin, L. Florence, D. Medway, L. Donatelli, M. Nealon, R. Soehnel, N. Rock (ResCap) and S. Peach (ResCap) to review the ResCap Ocwen carve-out methodology and supporting schedules.	\$265.00	1.3	\$344.50
Scudder, Jon	Meet with D. Reade, D. Medway, L. Donatelli, M. Zayas, M. Nealon and R. Soehnel to plan the Ocwen carve-out financial statement audit procedures.	\$265.00	0.3	\$79.50
Soehnel, Reed	Meet with D. Reade, C. Rankin, L. Florence, J. Scudder, D. Medway, L. Donatelli, M. Nealon, N. Rock (ResCap) and S. Peach (ResCap) to review the ResCap Ocwen carve-out methodology and supporting schedules.	\$225.00	1.3	\$292.50
Soehnel, Reed	Meet with D. Reade, J. Scudder, D. Medway, L. Donatelli, M. Zayas and M. Nealon to plan the Ocwen carve-out financial statement audit procedures.	\$225.00	0.3	\$67.50
Zayas, Marilitza	Meet with D. Reade, J. Scudder, D. Medway, L. Donatelli, M. Nealon and R. Soehnel to plan the Ocwen carve-out financial statement audit procedures.	\$265.00	0.3	\$79.50
03/21/2013				
Fischer, Leslie	Meet with B. Stevenson, J. Scudder, E. Wang, D. Brown, E. Green, D. Trosper, T. Kozlowski, L. Florence, and R. Soehnel to plan the audit of the ResCap carve out financial statements for Ocwen.	\$325.00	0.5	\$162.50
Florence, LaKeisha	Meet with N. Rock (ResCap) and D. Reade to discuss financial reporting for the ResCap Ocwen carve-out audit.	\$390.00	0.4	\$156.00
Florence, LaKeisha	Meet with T. Robinson and D. Reade to discuss accounting issues related to the ResCap carve-out financial statements audit for Ocwen.	\$390.00	0.7	\$273.00
Green, Erin	Meet with B. Stevenson, J. Scudder, L. Fischer, E. Wang, D. Brown, D. Trosper, T. Kozlowski, L. Florence, and R. Soehnel to plan the audit of the ResCap carve out financial statements for Ocwen.	\$390.00	0.5	\$195.00
Kozlowski, Terri	Meet with B. Stevenson, J. Scudder, L. Fischer, E. Wang, D. Brown, E. Green, D. Trosper, L. Florence, and R. Soehnel to plan the audit of the ResCap carve out financial statements for Ocwen.	\$390.00	0.5	\$195.00
Medway, David	Review schedules supporting Ocwen carve-out financial statements.	\$265.00	1.4	\$371.00
Reade, Dave	Meet with N. Rock (ResCap) and L. Florence to discuss financial reporting for the ResCap Ocwen carve out audit.	\$390.00	0.4	\$156.00
Reade, Dave	Perform planning of Ocwen carve out audit procedures.	\$390.00	0.7	\$273.00
Reade, Dave	Meet with T. Robinson and L. Florence to discuss accounting issues related to the ResCap carve out financial statements audit for Ocwen.	\$390.00	0.7	\$273.00
Robinson, Thomas	Meet with L. Florence and D. Reade to discuss accounting issues related to the ResCap carve out financial statements audit for Ocwen.	\$465.00	0.7	\$325.50
Scudder, Jon	Perform audit planning procedures for the Ocwen carve out audit.	\$265.00	2.3	\$609.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
03/21/2013				
Scudder, Jon	Meet with B. Stevenson, L. Fischer, E. Wang, D. Brown, E. Green, D. Trosper, T. Kozlowski, L. Florence and R. Soehnel to plan the audit of the ResCap carve out financial statements for Ocwen.	\$265.00	0.5	\$132.50
Scudder, Jon	Meet with T. Robinson, L. Florence and D. Reade to discuss accounting issues related to the ResCap carve out financial statements audit for Ocwen.	\$265.00	0.7	\$185.50
Soehnel, Reed	Meet with B. Stevenson, J. Scudder, L. Fischer, E. Wang, D. Brown, E. Green, D. Trosper, T. Kozlowski and L. Florence to plan the audit of the ResCap carve out financial statements for Ocwen.	\$225.00	0.5	\$112.50
Stevenson, Brad	Meet with J. Scudder, L. Fischer, E. Wang, D. Brown, E. Green, D. Trosper, T. Kozlowski, L. Florence and R. Soehnel to plan the audit of the ResCap carve out financial statements for Ocwen.	\$465.00	0.5	\$232.50
Trosper, Dustin	Meet with B. Stevenson, J. Scudder, L. Fischer, E. Wang, D. Brown, E. Green, T. Kozlowski, L. Florence and R. Soehnel to plan the audit of the ResCap carve out financial statements for Ocwen.	\$225.00	0.5	\$112.50
Verdiyan, Bella	Review income tax disclosures for Ocwen carve-out financial statements.	\$325.00	1.0	\$325.00
Wang, Ellen	Meet with B. Stevenson, J. Scudder, L. Fischer, D. Brown, E. Green, D. Trosper, T. Kozlowski, L. Florence and R. Soehnel to plan the audit of the ResCap carve out financial statements for Ocwen.	\$265.00	0.5	\$132.50
03/22/2013				
Scudder, Jon	Prepare audit planning documentation for the Ocwen carve out audit.	\$265.00	3.9	\$1,033.50
Scudder, Jon	Perform audit procedures for the Ocwen carve out expense allocations.	\$265.00	0.5	\$132.50
03/23/2013				
Florence, LaKeisha	Meet with J. Scudder to discuss Ocwen carve-out planning.	\$390.00	0.5	\$195.00
Reade, Dave	Research carve-out reporting requirements.	\$390.00	0.6	\$234.00
Scudder, Jon	Perform audit procedures for the Ocwen carve out audit.	\$265.00	3.5	\$927.50
Scudder, Jon	Prepare planning memo for the Ocwen carve out audit.	\$265.00	3.9	\$1,033.50
03/24/2013				
Scudder, Jon	Prepare planning documentation for the Ocwen carve out audit.	\$265.00	2.9	\$768.50
03/25/2013				
Brown, David	Meet with L. Florence, J. Scudder, T. Kozlowski, T. Robinson, D. Trosper, B. Stevenson, E. Green, L. Fischer, L. York, E. Wang, and M. Pangrazzi to plan the audit of the Ocwen carve-out financial statements.	\$225.00	1.1	\$247.50
Fischer, Leslie	Meet with L. Florence, J. Scudder, T. Kozlowski, T. Robinson, D. Trosper, B. Stevenson, D. Brown, E. Green, L. York, E. Wang, and M. Pangrazzi to plan the audit of the Ocwen carve-out financial statements.	\$325.00	1.1	\$357.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

03/25/2013

Florence, LaKeisha	Perform planning for the Ocwen carve-out financial statement audit.	\$390.00	2.8	\$1,092.00
Green, Erin	Meet with L. Florence, J. Scudder, T. Kozlowski, T. Robinson, D. Trosper, B. Stevenson, D. Brown, L. Fischer, L. York, E. Wang, and M. Pangrazzi to plan the audit of the Ocwen carve-out financial statements.	\$390.00	1.1	\$429.00
Kozlowski, Terri	Research accounting for income taxes for carve-out financial statements.	\$390.00	1.1	\$429.00
Kozlowski, Terri	Meet with L. Florence, J. Scudder, T. Robinson, D. Trosper, B. Stevenson, D. Brown, E. Green, L. Fischer, L. York, E. Wang, and M. Pangrazzi to plan the audit of the Ocwen carve-out financial statements.	\$390.00	1.1	\$429.00
Pangrazzi, Michael	Meet with L. Florence, j. Scudder, T. Kozlowski, T. Robinson, D. Trosper, B. Stevenson, D. Brown, E. Green, L. Fischer, L. York, and E. Wang to plan the audit of the Ocwen carve-out financial statements.	\$265.00	1.1	\$291.50
Robinson, Thomas	Perform research regarding the requirements of carve-out financial statements.	\$465.00	1.6	\$744.00
Robinson, Thomas	Meet with L. Florence, J. Scudder, T. Kozlowski, D. Trosper, B. Stevenson, D. Brown, E. Green, L. Fischer, L. York, E. Wang and M. Pangrazzi to plan the audit of the Ocwen carve-out financial statements.	\$465.00	1.1	\$511.50
Scudder, Jon	Prepare planning memo for the Ocwen carve out audit.	\$265.00	2.7	\$715.50
Scudder, Jon	Prepare supporting audit workpapers for the Ocwen carve out audit.	\$265.00	2.9	\$768.50
Scudder, Jon	Continue to prepare the planning memo for the Ocwen carve out.	\$265.00	3.1	\$821.50
Scudder, Jon	Meet with L. Florence, T. Kozlowski, T. Robinson, D. Trosper, B. Stevenson, D. Brown, E. Green, L. Fischer, L. York, E. Wang and M. Pangrazzi to plan the audit of the Ocwen carve-out financial statements.	\$265.00	1.1	\$291.50
Stevenson, Brad	Meet with L. Florence, J. Scudder, T. Kozlowski, T. Robinson, D. Trosper, D. Brown, E. Green, L. Fischer, L. York, E. Wang and M. Pangrazzi to plan the audit of the Ocwen carve-out financial statements.	\$465.00	1.1	\$511.50
Trosper, Dustin	Meet with L. Florence, J. Scudder, T. Kozlowski, T. Robinson, B. Stevenson, D. Brown, E. Green, L. Fischer, L. York, E. Wang and M. Pangrazzi to plan the audit of the Ocwen carve-out financial statements.	\$225.00	1.1	\$247.50
Wang, Ellen	Meet with L. Florence, J. Scudder, T. Kozlowski, T. Robinson, D. Trosper, B. Stevenson, D. Brown, E. Green, L. Fischer, L. York and M. Pangrazzi to plan the audit of the Ocwen carve-out financial statements.	\$265.00	1.1	\$291.50

03/26/2013

Fischer, Leslie	Review Ocwen draft financial statements.	\$325.00	0.9	\$292.50
-----------------	--	----------	-----	----------

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

03/26/2013

Florence, LaKeisha	Conference call with T. Robinson, D Reade, J. Scudder, C. Dondzila, N. Rock, and S. Peach to discuss the status of the Ocwen carve out financial statement audit.	\$390.00	0.3	\$117.00
Florence, LaKeisha	Conference call with T. Robinson, B. Stevenson, and J. Scudder to discuss planning matters related to the Ocwen carve-out financial statement audit.	\$390.00	0.5	\$195.00
Reade, Dave	Call with T. Robinson, L. Florence, J. Scudder, C. Dondzila, N. Rock and S. Peach to discuss the status of the Ocwen carve out financial statement audit.	\$390.00	0.3	\$117.00
Robinson, Thomas	Call with B. Stevenson, L. Florence, and J. Scudder to discuss planning matters related to the Ocwen carve out financial statement audit.	\$465.00	0.5	\$232.50
Robinson, Thomas	Call with L. Florence, D Reade, J. Scudder, C. Dondzila, N. Rock and S. Peach to discuss the status of the Ocwen carve out financial statement audit.	\$465.00	0.3	\$139.50
Scudder, Jon	Call with T. Robinson, B. Stevenson and L. Florence to discuss planning matters related to the Ocwen carve out financial statement audit.	\$265.00	0.5	\$132.50
Scudder, Jon	Call with T. Robinson, L. Florence, D Reade, C. Dondzila, N. Rock and S. Peach to discuss the status of the Ocwen carve out financial statement audit.	\$265.00	0.3	\$79.50
Stevenson, Brad	Call with T. Robinson, L. Florence and J. Scudder to discuss planning matters related to the Ocwen carve out financial statement audit.	\$465.00	0.5	\$232.50

03/27/2013

Florence, LaKeisha	Conference call with T. Robinson, B. Stevenson, D. Reade, B. Westman, J. Horner, and C. Dondzila to discuss the requirements of the Ocwen carve-out financial statement audit.	\$390.00	0.6	\$234.00
Medway, David	Review schedules supporting Ocwen draft carve-out financial statements.	\$265.00	0.7	\$185.50
Reade, Dave	Call with T. Robinson, B. Stevenson, L. Florence, B. Westman, J. Horner and C. Dondzila to discuss the requirements of the Ocwen carve-out financial statement audit.	\$390.00	0.6	\$234.00
Robinson, Thomas	Call with B. Stevenson, D. Reade, L. Florence, B. Westman, J. Horner and C. Dondzila to discuss the requirements of the Ocwen carve-out financial statement audit.	\$465.00	0.6	\$279.00
Stevenson, Brad	Call with T. Robinson, D. Reade, L. Florence, B. Westman, J. Horner and C. Dondzila to discuss the requirements of the Ocwen carve-out financial statement audit.	\$465.00	0.6	\$279.00
York, LaRon	Perform testing of servicer advances.	\$225.00	1.2	\$270.00

03/28/2013

Brown, David	Meet with L. Fischer and R. Soehnel to review plan for testing Ocwen carve out of ResCap derivative balances.	\$225.00	0.3	\$67.50
Brown, David	Perform audit procedures related to ResCap derivative balances.	\$225.00	0.3	\$67.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
03/28/2013				
Brown, David	Conference call with L. Fischer, R. Soehnel, and N. Rock regarding the Ocwen carve out of ResCap derivative balances.	\$225.00	0.6	\$135.00
Fischer, Leslie	Meet with D. Brown and R. Soehnel to review plan for testing Ocwen carve out of ResCap derivative balances.	\$325.00	0.3	\$97.50
Fischer, Leslie	Conference call with D. Brown, R. Soehnel, and N. Rock regarding the Ocwen carve out of ResCap derivative balances.	\$325.00	0.6	\$195.00
Fischer, Leslie	Develop plan for auditing Ocwen carve out derivative balances.	\$325.00	1.1	\$357.50
Florence, LaKeisha	Meet with T. Robison, B. Stevenson, D. Reade, and J. Scudder to review the draft ResCap carve-out financial statements and footnotes.	\$390.00	1.1	\$429.00
Florence, LaKeisha	Meet with T. Robinson, E. Green, and C. Rankin to audit the debt allocation methodology for the ResCap carve-out financial statements.	\$390.00	0.6	\$234.00
Florence, LaKeisha	Conference call with T. Robinson, B. Stevenson, J. Scudder, and N. Rock to review the status of the ResCap carve-out financial statement audit.	\$390.00	0.5	\$195.00
Green, Erin	Meet with T. Robinson, L. Florence, and C. Rankin to audit the debt allocation methodology for the ResCap carve-out financial statements.	\$390.00	0.6	\$234.00
Green, Erin	Review the allocation of debt for the audit of the Ocwen carve-out financial statements.	\$390.00	0.8	\$312.00
Kozlowski, Terri	Research accounting for income taxes for carve-out financial statements.	\$390.00	0.5	\$195.00
Medway, David	Review draft Ocwen carve-out financial statements.	\$265.00	0.9	\$238.50
Rankin, Crystal	Meet with T. Robinson, L. Florence, and E. Green to audit the debt allocation methodology for the ResCap carve-out financial statements.	\$265.00	0.6	\$159.00
Reade, Dave	Meet with T. Robison, B. Stevenson, L. Florence and J. Scudder to review the draft ResCap carve-out financial statements and footnotes.	\$390.00	1.1	\$429.00
Robinson, Thomas	Meet with L. Florence, E. Green and C. Rankin to audit the debt allocation methodology for the ResCap carve-out financial statements.	\$465.00	0.6	\$279.00
Robinson, Thomas	Meet with B. Stevenson, D. Reade, L. Florence and J. Scudder to review the draft ResCap carve-out financial statements and footnotes.	\$465.00	1.1	\$511.50
Robinson, Thomas	Call with B. Stevenson, L. Florence, J. Scudder and N. Rock to review the status of the ResCap carve-out financial statement audit.	\$465.00	0.5	\$232.50
Scudder, Jon	Prepare planning memo for the Ocwen carve out audit.	\$265.00	1.3	\$344.50
Scudder, Jon	Meet with T. Robison, B. Stevenson, D. Reade and L. Florence to review the draft ResCap carve-out financial statements and footnotes.	\$265.00	1.1	\$291.50
Scudder, Jon	Call with T. Robinson, B. Stevenson, L. Florence and N. Rock to review the status of the ResCap carve-out financial statement audit.	\$265.00	0.5	\$132.50
Soehnel, Reed	Meet with L. Fischer and D. Brown to review plan for testing Ocwen carve out of ResCap derivative balances.	\$225.00	0.3	\$67.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
03/28/2013				
Soehnel, Reed	Call with L. Fischer, N. Rock, and D. Brown regarding the Ocwen carve out of the ResCap derivative balances.	\$225.00	0.6	\$135.00
Stevenson, Brad	Meet with B. Stevenson, D. Reade, L. Florence and J. Scudder to review the draft ResCap carve-out financial statements and footnotes.	\$465.00	1.1	\$511.50
Stevenson, Brad	Call with T. Robinson, L. Florence, J. Scudder and N. Rock to review the status of the ResCap carve-out financial statement audit.	\$465.00	0.5	\$232.50
York, LaRon	Perform testing of servicer advances.	\$225.00	2.3	\$517.50
03/29/2013				
Stevenson, Brad	Review planning for the Ocwen carve-out financial statement audit.	\$465.00	1.2	\$558.00
York, LaRon	Perform testing of servicer advances.	\$225.00	2.5	\$562.50
03/30/2013				
Florence, LaKeisha	Determine audit procedures relating to the Ocwen carve-out.	\$390.00	0.5	\$195.00
04/01/2013				
Fischer, Leslie	Meet with L. Fischer, E. Wang and R. Soehnel regarding the Ocwen carve-out of ResCap derivative balances.	\$325.00	0.8	\$260.00
Florence, LaKeisha	Meet with T. Robinson, B. Stevenson, D. Sunderland and D. Reade to discuss materiality for the carve-out financial statement audit.	\$390.00	0.8	\$312.00
Florence, LaKeisha	Perform research for requirements of carve-out financial statements.	\$390.00	3.4	\$1,326.00
Florence, LaKeisha	Prepare for status call for Ocwen carve-out financial statement audit.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Review documentation of materiality for Ocwen carve-out financial statement audit.	\$390.00	2.7	\$1,053.00
Folk, Darnell	Document testing of mortgage loans held for sale.	\$265.00	3.4	\$901.00
Folk, Darnell	Prepare audit plan for the abbreviated financial statement audit.	\$265.00	0.6	\$159.00
Folk, Darnell	Perform test of mortgage loans held for sale.	\$265.00	3.6	\$954.00
Folk, Darnell	Review client support for mortgage loans held for sale.	\$265.00	2.4	\$636.00
Medway, David	Review schedules supporting Ocwen draft financial statements.	\$265.00	3.1	\$821.50
Reade, Dave	Meet with T. Robinson, B. Stevenson, D. Sunderland and L. Florence to discuss materiality for the carve-out financial statement audit.	\$390.00	0.8	\$312.00
Robinson, Thomas	Meet with B. Stevenson, D. Sunderland, D. Reade and L. Florence to discuss materiality for the carve-out financial statement audit.	\$465.00	0.8	\$372.00
Soehnel, Reed	Meet with L. Fischer, E. Wang and R. Soehnel regarding the Ocwen carve-out of ResCap derivative balances.	\$225.00	0.8	\$180.00
Stevenson, Brad	Meet with T. Robinson, D. Sunderland, D. Reade, and L. Florence to discuss materiality for the carve-out financial statement audit.	\$465.00	0.8	\$372.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

04/01/2013

Sunderland, Daniel	Review Ocwen carve-out financial statement audit summary documentation.	\$465.00	3.0	\$1,395.00
Trosper, Dustin	Test other assets for Ocwen carve-out audit.	\$225.00	2.8	\$630.00
Vazquez, Sol	Prepare audit documentation for the carve-out audit.	\$225.00	1.4	\$315.00
Wang, Ellen	Meet with L. Fischer, E. Wang and R. Soehnel regarding the Ocwen carve-out of ResCap derivative balances.	\$265.00	0.8	\$212.00

04/02/2013

Brown, David	Meet with T. Robinson, L. Florence, L. Fischer, J. Scudder, D. Reade, D. Medway, M. Zayas and Deloitte engagement team B. Westman, C. Dondzila and N. Rock to review the Ocwen carve-out allocation methodologies.	\$225.00	1.1	\$247.50
Brown, David	Review Ocwen carve-out allocation methodologies for servicing related derivatives.	\$225.00	0.7	\$157.50
Dabevski, Desislava	Perform audit procedures for the Ocwen carve-out financial statement balances.	\$225.00	1.0	\$225.00
Dabevski, Desislava	Perform Ocwen carve-out overall balance sheet and income statement analytic testing.	\$225.00	3.9	\$877.50
Fischer, Leslie	Meet with T. Robinson, L. Florence, J. Scudder, D. Reade, D. Medway, M. Zayas, L. Fischer, B. Westman, C. Dondzila and N. Rock to review the Ocwen carve-out allocation methodologies.	\$325.00	1.1	\$357.50
Fischer, Leslie	Review MSR derivative allocation for Ocwen carve-out.	\$325.00	0.8	\$260.00
Florence, LaKeisha	Review client provided support for other non-interest expense for Ocwen carve-out financial statements.	\$390.00	3.2	\$1,248.00
Florence, LaKeisha	Meet with T. Robinson and J. Scudder to review status of Ocwen carve-out financial statement audit.	\$390.00	0.7	\$273.00
Florence, LaKeisha	Meet with T. Robinson, L. Fischer, J. Scudder, D. Reade, D. Medway, M. Zayas, B. Westman, C. Dondzila and N. Rock to review the Ocwen carve-out allocation methodologies.	\$390.00	1.1	\$429.00
Folk, Darnell	Document testing of income statement balances.	\$265.00	2.6	\$689.00
Folk, Darnell	Perform testing of 2011 income statement balances.	\$265.00	1.7	\$450.50
Folk, Darnell	Review client provided support for income statement balances.	\$265.00	3.1	\$821.50
Folk, Darnell	Perform testing of 2012 income statement balances.	\$265.00	2.6	\$689.00
Harrison, Brian	Review Ocwen financial statements.	\$225.00	1.3	\$292.50
Mawn, Laura	Audit ResCap financial statement footnote disclosures.	\$225.00	3.6	\$810.00
Medway, David	Meet with T. Robinson, L. Florence, L. Fischer, J. Scudder, D. Reade, M. Zayas, B. Westman, C. Dondzila and N. Rock to review the Ocwen carve-out allocation methodologies.	\$265.00	1.1	\$291.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

04/02/2013

Pangrazzi, Michael	Meet with T. Robinson, L. Florence, L. Fischer, J. Scudder, D. Reade, D. Medway, M. Zayas, B. Westman, C. Dondzila and N. Rock to review the Ocwen carve-out allocation methodologies.	\$265.00	1.1	\$291.50
Rayes, Omar	Meet with T. Robinson, L. Florence, L. Fischer, J. Scudder, D. Reade, D. Medway, M. Zayas, B. Westman, C. Dondzila and N. Rock to review Ocwen carve-out allocation methodologies.	\$225.00	1.1	\$247.50
Rayes, Omar	Audit interest expense for Ocwen carve-out audit.	\$225.00	0.5	\$112.50
Reade, Dave	Prepare planning analytic review workpapers.	\$390.00	0.4	\$156.00
Reade, Dave	Meet with T. Robinson, L. Florence, L. Fischer, J. Scudder, D. Medway, M. Zayas, B. Westman, C. Dondzila and N. Rock to review Ocwen carve-out allocation methodologies.	\$390.00	1.1	\$429.00
Robinson, Thomas	Meet with L. Florence, and J. Scudder to review status of the Ocwen carve-out financial statement audit.	\$465.00	0.7	\$325.50
Robinson, Thomas	Review draft carve-out financial statements.	\$465.00	1.2	\$558.00
Robinson, Thomas	Meet with L. Florence, L. Fischer, J. Scudder, D. Reade, D. Medway, M. Zayas, B. Westman, C. Dondzila and N. Rock to review Ocwen carve-out allocation methodologies.	\$465.00	1.1	\$511.50
Scudder, Jon	Meet with T. Robinson and L. Florence to review status of the Ocwen carve-out financial statement audit.	\$265.00	0.7	\$185.50
Scudder, Jon	Meet with T. Robinson, L. Florence, L. Fischer, J. Scudder, D. Reade, D. Medway, M. Zayas, several other members of the Deloitte engagement team, B. Westman, C. Dondzila and N. Rock to review the Ocwen carve-out allocation methodologies.	\$265.00	1.1	\$291.50
Sunderland, Daniel	Review Ocwen carve-out financial statement disclosures.	\$465.00	3.0	\$1,395.00
Trosper, Dustin	Test other assets for Ocwen carve-out audit.	\$225.00	2.9	\$652.50
Vazquez, Sol	Review support provided by client for carve-out audit.	\$225.00	1.9	\$427.50
Verdiyan, Bella	Perform audit procedures on ResCap's deferred income tax balances.	\$325.00	0.5	\$162.50
Zayas, Marilitza	Meet with T. Robinson, L. Florence, L. Fischer, J. Scudder, D. Reade, D. Medway, B. Westman, C. Dondzila and N. Rock to review the Ocwen carve-out allocation methodologies.	\$265.00	1.1	\$291.50

04/03/2013

Brown, David	Meet with E. Wang to discuss the tie-out of MSR derivative hedges.	\$225.00	0.3	\$67.50
Brown, David	Perform audit procedures on the MSR risk mitigation activities 2010 income statement impact allocation.	\$225.00	3.7	\$832.50
Brown, David	Perform audit procedures on the MSR risk mitigation activities 2011 income statement impact allocation.	\$225.00	3.2	\$720.00
Brown, David	Perform audit procedures on the MSR risk mitigation activities 2012 income statement impact allocation.	\$225.00	1.7	\$382.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/03/2013				
Brown, David	Meet with D. Reade, L. Fischer, D. Medway, and E. Wang to review the allocation methodology for MSR hedges.	\$225.00	0.5	\$112.50
Brown, David	Meet with E. Wang and L. Fischer to review plan for testing the Ocwen carve-out allocation methodologies for servicing derivatives.	\$225.00	0.6	\$135.00
Dabevski, Desislava	Perform Ocwen carve-out overall balance sheet and income statement analytic testing.	\$225.00	1.9	\$427.50
Dabevski, Desislava	Document Ocwen carve-out overall balance sheet and income statement analytic testing.	\$225.00	2.3	\$517.50
Dudek, Frank	Meet with T. Robinson, D. Reade, L. Florence, M. Miskinis and J. Alaba to discuss the requirements of carve-out financial statements.	\$465.00	0.7	\$325.50
Fischer, Leslie	Meet with D. Reade, E. Wang, D. Medway and D. Brown to review the Ocwen carve-out allocation methodologies for servicing derivatives.	\$325.00	0.5	\$162.50
Fischer, Leslie	Meet with E. Wang and D. Brown to review plan for testing the Ocwen carve-out allocation methodologies for servicing derivatives.	\$325.00	0.6	\$195.00
Florence, LaKeisha	Review audit documentation for materiality for the Ocwen carve-out financial statement audit.	\$390.00	2.1	\$819.00
Florence, LaKeisha	Perform planning for the Ocwen carve-out financial statement audit.	\$390.00	2.0	\$780.00
Florence, LaKeisha	Meet with T. Robinson, D. Reade, M. Miskinis, F. Dudek and J. Alaba to discuss requirements of carve-out financial statements.	\$390.00	0.7	\$273.00
Florence, LaKeisha	Plan test approach for other non-interest expense for the Ocwen carve our financial statement audit.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Prepare for client call to discuss requirements of carve-out financial statements.	\$390.00	1.4	\$546.00
Florence, LaKeisha	Review audit documentation for materiality for Ocwen carve-out financial statement audit.	\$390.00	1.7	\$663.00
Folk, Darnell	Document testing of balance sheet amounts.	\$265.00	2.4	\$636.00
Folk, Darnell	Perform test of 2012 balance sheet amounts.	\$265.00	1.9	\$503.50
Folk, Darnell	Review client provided support for balance sheet amounts.	\$265.00	3.3	\$874.50
Folk, Darnell	Perform test of 2011 balance sheet amounts.	\$265.00	2.4	\$636.00
Mallak, Ashley	Conference call with B. Verdiyan, L. Grasso-Moon and G. Bogan discuss valuation allowance analysis for carve-out financial statements.	\$265.00	0.4	\$106.00
Medway, David	Meet with D. Reade, L. Fischer, E. Wang and D. Brown to review the Ocwen carve-out allocation methodologies for servicing derivatives.	\$265.00	0.5	\$132.50
Miskinis, Mark	Perform research regarding Ocwen financial statement requirements.	\$465.00	0.7	\$325.50
Pangrazzi, Michael	Audit Ocwen other assets footnote.	\$265.00	2.1	\$556.50
Rayes, Omar	Audit interest expense for Ocwen carve-out audit.	\$225.00	0.9	\$202.50
Reade, Dave	Meet with T. Robinson, L. Florence, M. Miskinis, F. Dudek and J. Alaba to discuss requirements of carve-out financial statements.	\$390.00	0.7	\$273.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/03/2013				
Reade, Dave	Meet with L. Fischer, E. Wang, D. Medway and D. Brown to review Ocwen carve-out allocation methodologies for servicing derivatives.	\$390.00	0.5	\$195.00
Robinson, Thomas	Review carve-out financial statements.	\$465.00	2.3	\$1,069.50
Robinson, Thomas	Meet with D. Reade, L. Florence, M. Miskinis, F. Dudek and J. Alaba to discuss requirements of carve-out financial statements.	\$465.00	0.7	\$325.50
Scudder, Jon	Perform audit procedures to the Ocwen carve-out audit.	\$265.00	3.9	\$1,033.50
Sunderland, Daniel	Review Ocwen carve-out financial statement audit summary documentation.	\$465.00	3.0	\$1,395.00
Trosper, Dustin	Test other assets for Ocwen carve-out audit.	\$225.00	1.8	\$405.00
Vazquez, Sol	Prepare workpapers for other liabilities for the carve-out audit.	\$225.00	2.4	\$540.00
Verdiyan, Bella	Conference call with H. Ma, L. Grasso-Moon and G. Bogan discuss valuation allowance analysis for carve-out financial statements.	\$325.00	0.5	\$162.50
Wang, Ellen	Meet with D. Reade, L. Fischer, D. Medway, and D. Brown to review the allocation methodology for MSR hedges.	\$265.00	0.5	\$132.50
Wang, Ellen	Meet with L. Fischer and D. Brown to review plan for testing the Ocwen carve-out allocation methodologies for servicing derivatives.	\$265.00	0.6	\$159.00
Wang, Ellen	Meet with D. Brown to discuss the tie-out of MSR derivative hedges.	\$265.00	0.3	\$79.50
04/04/2013				
Brown, David	Perform audit procedures to the 2012 balance sheet MSR hedge allocation.	\$225.00	0.7	\$157.50
Brown, David	Meet with D. Reade, E. Wang, L. Fischer, D. Medway, N. Rock and J. Cancelliere to review the Ocwen carve-out allocation for MSR hedge.	\$225.00	0.4	\$90.00
Brown, David	Perform audit procedures to the 2011 balance sheet MSR hedge allocation.	\$225.00	3.4	\$765.00
Dabevski, Desislava	Prepare Ocwen carve-out audit summary memo.	\$225.00	2.4	\$540.00
Fischer, Leslie	Review Ocwen cave-out methodology for MSR Hedge.	\$325.00	0.7	\$227.50
Fischer, Leslie	Meet with D. Reade, E. Wang, D. Brown, D. Medway, N. Rock and J. Cancelliere to review the Ocwen carve-out allocation for MSR Hedge.	\$325.00	0.4	\$130.00
Florence, LaKeisha	Meet with C. Dondzila, N. Rock, S. Peach, J. Horner, B. Westman, T. Robinson, D. Reade and J. Scudder to discuss required disclosures for the Ocwen carve-out financial statements.	\$390.00	1.0	\$390.00
Florence, LaKeisha	Evaluate required disclosures for the Ocwen carve-out financial statement audit.	\$390.00	0.9	\$351.00
Florence, LaKeisha	Conference call with T. Robinson, D. Trosper and M. Pangrazzi to discuss status of audit of other assets.	\$390.00	0.5	\$195.00
Folk, Darnell	Document testing of representation and warranty expenses.	\$265.00	2.4	\$636.00
Folk, Darnell	Perform test of contract cure expenses.	\$265.00	2.3	\$609.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/04/2013				
Folk, Darnell	Review client provided support for contract cure expenses.	\$265.00	3.1	\$821.50
Folk, Darnell	Document testing of contract cure expenses.	\$265.00	2.2	\$583.00
Kozlowski, Terri	Review audit status on Ocwen carve-out testing areas.	\$390.00	0.2	\$78.00
Medway, David	Meet with D. Reade, E. Wang, L. Fischer, D. Brown, N. Rock and J. Cancelliere to review Ocwen carve-out allocation for MSR Hedge.	\$265.00	0.4	\$106.00
Pangrazzi, Michael	Conference call with T. Robinson, D. Trosper and L. Florence to discuss status of audit of other assets.	\$265.00	0.5	\$132.50
Rayes, Omar	Audit interest expense for Ocwen carve-out audit.	\$225.00	1.8	\$405.00
Reade, Dave	Meet with C. Dondzila, N. Rock, S. Peach, J. Horner, B. Westman, T. Robinson, J. Scudder and L. Florence to discuss required disclosures for Ocwen carve-out financial statements.	\$390.00	1.0	\$390.00
Reade, Dave	Review Ocwen carve-out financial statements.	\$390.00	1.2	\$468.00
Reade, Dave	Meet with E. Wang, L. Fischer, D. Brown, D. Medway, N. Rock and J. Cancelliere to review Ocwen carve-out allocation for MSR Hedge.	\$390.00	0.4	\$156.00
Robinson, Thomas	Meet with C. Dondzila, N. Rock, S. Peach, J. Horner, B. Westman, D. Reade, J. Scudder and L. Florence to discuss required disclosures for the Ocwen carve-out financial statements.	\$465.00	1.0	\$465.00
Robinson, Thomas	Conference call with L. Florence and S. Tamulis to discuss disclosure requirements for carve-out financial statements.	\$465.00	0.9	\$418.50
Robinson, Thomas	Review ResCap carve-out financial statement disclosures.	\$465.00	3.4	\$1,581.00
Robinson, Thomas	Conference call with D. Trosper, M. Pangrazzi and L. Florence to discuss status of the audit of other assets.	\$465.00	0.5	\$232.50
Scudder, Jon	Meet with C. Dondzila, N. Rock, S. Peach, J. Horner, B. Westman, T. Robinson, D. Reade and L. Florence to discuss required disclosures for the Ocwen carve-out financial statements.	\$265.00	1.0	\$265.00
Scudder, Jon	Prepare planning documentation to the Ocwen carve-out.	\$265.00	2.7	\$715.50
Sunderland, Daniel	Review Ocwen carve-out financial statement disclosures.	\$465.00	2.0	\$930.00
Tamulis, Stefanie	Conference call with T. Robinson and L. Florence to discuss the disclosure requirements for carve-out financial statements.	\$465.00	0.9	\$418.50
Tamulis, Stefanie	Research reporting disclosure requirements for Ocwen carve-out financial statements.	\$465.00	3.0	\$1,395.00
Trosper, Dustin	Audit other assets for Ocwen carve-out audit.	\$225.00	2.1	\$472.50
Wang, Ellen	Meet with D. Reade, L. Fischer, D. Brown, D. Medway, N. Rock and J. Cancelliere to review the Ocwen carve-out allocation for MSR Hedge.	\$265.00	0.4	\$106.00
Wang, Ellen	Perform testing of derivative balances.	\$265.00	0.1	\$26.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

04/05/2013

Dabevski, Desislava	Prepare financial statements workpapers.	\$225.00	0.4	\$90.00
Folk, Darnell	Review client provided support for mortgage loans held for sale at 12/31/12.	\$265.00	3.1	\$821.50
Folk, Darnell	Perform test of mortgage loans held for sale at 12/31/12.	\$265.00	3.5	\$927.50
Folk, Darnell	Document testing of mortgage loans held for sale at 12/31/12.	\$265.00	3.0	\$795.00
Pangrazzi, Michael	Audit Ocwen other assets footnote.	\$265.00	1.1	\$291.50
Scudder, Jon	Perform audit procedures for the Ocwen carve-out audit.	\$265.00	3.1	\$821.50
Stevenson, Brad	Determine materiality for the Ocwen carve-out financial statement audit.	\$465.00	0.7	\$325.50
Wang, Ellen	Document planned audit procedures for derivative testing.	\$265.00	1.3	\$344.50

04/08/2013

Brown, David	Perform audit procedures to the balance sheet servicing hedge allocation.	\$225.00	1.9	\$427.50
Brown, David	Meet with B. Stevenson and L. Fischer to review plan for testing the Ocwen carve-out allocation methodologies for servicing related derivatives.	\$225.00	0.6	\$135.00
Fischer, Leslie	Plan procedures to audit derivative allocation for Ocwen carve-out.	\$325.00	0.6	\$195.00
Florence, LaKeisha	Determine testing approach for compensation and benefits accrual for the Ocwen carve-out financial statement audit.	\$390.00	0.7	\$273.00
Florence, LaKeisha	Determine testing approach for compensation and benefits expense for Ocwen carve-out financial statements.	\$390.00	1.8	\$702.00
Folk, Darnell	Perform test of mortgage loans held for sale.	\$265.00	2.6	\$689.00
Folk, Darnell	Document testing of mortgage loans held for sale.	\$265.00	2.4	\$636.00
Rankin, Crystal	Review Ocwen data files related to debt allocation and interest expense.	\$265.00	0.3	\$79.50
Rayes, Omar	Audit outstanding debt disclosures related to carve-out financial statements.	\$225.00	1.1	\$247.50
Rayes, Omar	Audit interest expense for Ocwen carve-out audit.	\$225.00	1.6	\$360.00
Stevenson, Brad	Review derivatives working papers for Ocwen carve-out financial statement audit.	\$465.00	1.3	\$604.50
Stevenson, Brad	Review testing of operating expenses for Ocwen carve-out financial statement audit.	\$465.00	1.8	\$837.00
Sunderland, Daniel	Review Ocwen carve-out financial statement audit summary documentation.	\$465.00	2.0	\$930.00
Vazquez, Sol	Prepare audit documentation for other liabilities for the Ocwen carve-out audit.	\$225.00	3.3	\$742.50
Vazquez, Sol	Test other non interest expense allocation for the carve-out audit.	\$225.00	3.1	\$697.50

04/09/2013

Dabevski, Desislava	Test non-interest expense reconciliation to general ledger.	\$225.00	1.1	\$247.50
Dabevski, Desislava	Audit non-interest expense accounts balances.	\$225.00	1.6	\$360.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/09/2013				
Dabevski, Desislava	Reconcile non-interest expense accounts balances.	\$225.00	2.3	\$517.50
Dabevski, Desislava	Test non-interest expense accounts balances.	\$225.00	1.2	\$270.00
Dabevski, Desislava	Review non-interest expense accounts balances testing.	\$225.00	0.8	\$180.00
Fischer, Leslie	Plan procedures to audit derivative allocation for Ocwen carve-out.	\$325.00	1.1	\$357.50
Florence, LaKeisha	Conference call with T. Robinson, B. Stevenson, D. Reade, J. Scudder, C. Dondzila, N. Rock, J. Destasio, S. Peach and B. Westman to discuss status of carve-out audit.	\$390.00	0.6	\$234.00
Florence, LaKeisha	Review open items listing for Ocwen carve-out financial statement audit.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Review client provided support for miscellaneous expenses to the Ocwen carve-out financial statement audit.	\$390.00	1.5	\$585.00
Folk, Darnell	Perform test of non-interest expenses.	\$265.00	1.1	\$291.50
Folk, Darnell	Review non-interest expense testing.	\$265.00	1.8	\$477.00
Folk, Darnell	Perform testing of footnote 3 of the Ocwen carve-out financial statements.	\$265.00	1.1	\$291.50
Folk, Darnell	Perform testing of footnote 6 of the Ocwen carve-out financial statements.	\$265.00	1.4	\$371.00
Folk, Darnell	Perform testing of footnote 8 of the Ocwen carve-out financial statements.	\$265.00	2.0	\$530.00
Folk, Darnell	Review Ocwen carve-out financial statements.	\$265.00	2.6	\$689.00
Ma, Helene	Perform substantive testing of cash flow amounts.	\$265.00	2.0	\$530.00
Ma, Helene	Document substantive testing of cash flow amounts.	\$265.00	1.0	\$265.00
Pangrazzi, Michael	Audit Ocwen other assets, net balance as of 12/31/12.	\$265.00	0.7	\$185.50
Rankin, Crystal	Review Ocwen data files related to debt allocation and interest expense.	\$265.00	0.5	\$132.50
Rayes, Omar	Audit outstanding debt balances.	\$225.00	1.8	\$405.00
Reade, Dave	Conference call with T. Robinson, B. Stevenson, L. Florence, J. Scudder, C. Dondzila, N. Rock, J. Destasio, S. Peach and B. Westman to discuss status of carve-out audit.	\$390.00	0.6	\$234.00
Robinson, Thomas	Review Ocwen carve-out financial statements.	\$465.00	3.6	\$1,674.00
Robinson, Thomas	Conference call with B. Stevenson, D. Reade, L. Florence, J. Scudder, C. Dondzila, N. Rock, J. Destasio, S. Peach and B. Westman to discuss status of the carve-out audit.	\$465.00	0.6	\$279.00
Robinson, Thomas	Review Ocwen carve-out audit planning procedures.	\$465.00	1.7	\$790.50
Scudder, Jon	Review client prepared audit support provided for the Ocwen carve-out financial statements.	\$265.00	1.3	\$344.50
Scudder, Jon	Conference call with T. Robinson, B. Stevenson, D. Reade, L. Florence, C. Dondzila, N. Rock, J. Destasio, S. Peach and B. Westman to discuss status of the carve-out audit.	\$265.00	0.6	\$159.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/09/2013				
Scudder, Jon	Meet with D. Folk and D. Reade to discuss allocation of cure costs for the carve-out financial statement audit.	\$265.00	0.4	\$106.00
Stevenson, Brad	Conference call with T. Robinson, D. Reade, L. Florence, J. Scudder, C. Dondzila, N. Rock, J. Destasio, S. Peach and B. Westman to discuss the status of the carve-out audit.	\$465.00	0.6	\$279.00
Stevenson, Brad	Review testing of mortgage servicing rights balances within the Ocwen carve-out financial audit.	\$465.00	1.2	\$558.00
Vazquez, Sol	Prepare audit documentation for other liabilities for the Ocwen carve-out audit.	\$225.00	3.2	\$720.00
Vazquez, Sol	Audit other liabilities for the Ocwen carve-out audit.	\$225.00	4.4	\$990.00
04/10/2013				
Brown, David	Perform audit procedures to the 2011 and 2012 balance sheet servicing hedge allocation.	\$225.00	2.8	\$630.00
Brown, David	Perform audit procedures to the MSR risk mitigation activities income statement allocation.	\$225.00	3.2	\$720.00
Brown, David	Perform audit procedures on the Ocwen carve-out allocation methodology for servicing related derivatives.	\$225.00	2.2	\$495.00
Dabevski, Desislava	Perform testing of non-interest expense balances.	\$225.00	3.3	\$742.50
Dabevski, Desislava	Develop testing procedures for employee compensation and benefits analytic.	\$225.00	2.2	\$495.00
Dabevski, Desislava	Review client provided support for employee compensation and benefits.	\$225.00	0.8	\$180.00
Dabevski, Desislava	Perform testing of employee compensation and benefits expense.	\$225.00	3.4	\$765.00
Florence, LaKeisha	Conference call with T. Robinson and J. Scudder to review substantive audit plan for carve-out statement of cash flows.	\$390.00	1.2	\$468.00
Florence, LaKeisha	Review client provided support for compensation expenses for the Ocwen carve-out financial statement audit.	\$390.00	1.9	\$741.00
Florence, LaKeisha	Review open items listing for Ocwen carve-out financial statement audit.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Review disclosure guidance for the statement of cash flows for Ocwen carve-out financial statement audit.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Determine testing approach for compensation expenses for Ocwen carve-out financial statement audit.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Review client provided support for miscellaneous expenses to the Ocwen carve-out financial statement audit.	\$390.00	2.3	\$897.00
Folk, Darnell	Meet with J. Scudder, D. Folk and D. Reade to discuss allocation of cure costs for the carve-out financial statement audit.	\$265.00	0.4	\$106.00
Folk, Darnell	Review non-interest expense testing.	\$265.00	2.8	\$742.00
Folk, Darnell	Perform testing of non-interest expenses.	\$265.00	3.6	\$954.00
Folk, Darnell	Document testing of non-interest expenses.	\$265.00	3.2	\$848.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

04/10/2013

Ma, Helene	Perform substantive testing of cash flow amounts.	\$265.00	1.0	\$265.00
Pangrazzi, Michael	Audit Ocwen other assets, net balance as of 12/31/12.	\$265.00	0.4	\$106.00
Rankin, Crystal	Review debt allocation methodology testing.	\$265.00	0.4	\$106.00
Rayes, Omar	Audit interest expense amounts.	\$225.00	2.4	\$540.00
Rayes, Omar	Audit debt methodology and disclosures for the borrowings balances.	\$225.00	2.2	\$495.00
Rayes, Omar	Audit interest expense related to outstanding debt as of 12/31/2012.	\$225.00	3.3	\$742.50
Reade, Dave	Meet with J. Scudder and D. Folk to discuss allocation of cure costs for carve-out financial statement audit.	\$390.00	0.4	\$156.00
Vazquez, Sol	Audit other liabilities for the Ocwen carve-out audit.	\$225.00	3.0	\$675.00
Vazquez, Sol	Audit general and administrative expense allocation for the Ocwen carve-out audit.	\$225.00	3.1	\$697.50

04/11/2013

Brown, David	Perform audit procedures on the Ocwen carve-out allocation methodology for servicing related derivatives.	\$225.00	3.9	\$877.50
Florence, LaKeisha	Conference call with T. Robinson and J. Scudder to review substantive audit plan for carve-out statement of cash flows.	\$390.00	1.2	\$468.00
Florence, LaKeisha	Conference call with T. Robinson, J. Scudder, C. Dondzila, N. Rock and S. Peach to discuss comments on carve-out financial statements.	\$390.00	0.9	\$351.00
Florence, LaKeisha	Discuss financial statement comments with N. Rock for Ocwen carve-out financial statement audit.	\$390.00	1.9	\$741.00
Florence, LaKeisha	Review open items listing for Ocwen carve-out financial statement audit.	\$390.00	0.9	\$351.00
Green, Erin	Prepare questions for client regarding debt allocation method for Ocwen financial statements.	\$390.00	0.3	\$117.00
Rankin, Crystal	Review debt allocation methodology.	\$265.00	0.9	\$238.50
Rankin, Crystal	Review Ocwen data files related to debt allocation and related interest expense.	\$265.00	1.1	\$291.50
Robinson, Thomas	Conference call with L. Florence and J. Scudder to review substantive audit plan for the carve-out statement of cash flows.	\$465.00	1.2	\$558.00
Robinson, Thomas	Review carve-out financial statements.	\$465.00	1.9	\$883.50
Robinson, Thomas	Conference call with L. Florence, J. Scudder, C. Dondzila, N. Rock and S. Peach to discuss comments on the carve-out financial statements.	\$465.00	0.9	\$418.50
Scudder, Jon	Conference call with T. Robinson and L. Florence to review substantive audit plan for the carve-out statement of cash flows.	\$265.00	1.2	\$318.00
Scudder, Jon	Conference call with T. Robinson, L. Florence, C. Dondzila, N. Rock and S. Peach to discuss comments on the carve-out financial statements.	\$265.00	0.9	\$238.50
Scudder, Jon	Prepare planning documentation for the Ocwen carve-out audit.	\$265.00	2.3	\$609.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

04/11/2013

Soehnel, Reed	Perform testing of the Ocwen carve-out derivative balances.	\$225.00	0.5	\$112.50
Stevenson, Brad	Review testing of other liabilities balances within the Ocwen carve-out financial statements.	\$465.00	0.6	\$279.00
Vazquez, Sol	Audit other liabilities for the Ocwen carve-out audit.	\$225.00	3.9	\$877.50
Verdiyan, Bella	Perform audit procedures on ResCap's deferred income tax balances.	\$325.00	0.5	\$162.50

04/12/2013

Brown, David	Perform audit procedures on the Ocwen carve-out allocation methodology for servicing related derivatives.	\$225.00	3.7	\$832.50
Brown, David	Perform audit procedures to the Ocwen carve-out allocation methodology for collateral balances related to servicing derivatives.	\$225.00	3.6	\$810.00
Dabevski, Desislava	Perform employee compensation and benefits analytic testing.	\$225.00	1.1	\$247.50
Florence, LaKeisha	Meet with T. Robinson and B. Stevenson to discuss detailed testing procedures for Ocwen carve-out financial statements.	\$390.00	1.2	\$468.00
Florence, LaKeisha	Review client provided support for non-interest expenses for Ocwen carve-out financial statements.	\$390.00	1.4	\$546.00
Florence, LaKeisha	Determine testing approach for non-interest expense for Ocwen carve-out financial statement audit.	\$390.00	1.9	\$741.00
Green, Erin	Meet with T. Robinson, B. Stevenson and L. Florence to discuss detailed testing procedures for the Ocwen carve-out financial statements.	\$390.00	1.1	\$429.00
Ma, Helene	Document substantive testing of cash flow amounts.	\$265.00	1.5	\$397.50
Ma, Helene	Perform substantive testing of cash flow amounts.	\$265.00	4.5	\$1,192.50
Pangrazzi, Michael	Meet with L. Florence to discuss test of Ocwen other assets, net balance as of 12/31/12.	\$265.00	0.2	\$53.00
Rankin, Crystal	Review Ocwen data files for debt allocation and the related interest expense amounts.	\$265.00	0.3	\$79.50
Rankin, Crystal	Meet with T. Robinson, E. Green and O. Rayes to discuss debt allocation methodology.	\$265.00	1.1	\$291.50
Rayes, Omar	Audit interest expense related to outstanding debt as of 12/31/2012.	\$225.00	2.2	\$495.00
Rayes, Omar	Audit outstanding debt disclosures for the Ocwen carve-out financial statements.	\$225.00	3.4	\$765.00
Rayes, Omar	Meet with T. Robinson, C. Rankin and E. Green to discuss procedures to be performed for outstanding debt and interest expense.	\$225.00	1.1	\$247.50
Robinson, Thomas	Review carve-out audit testing procedures.	\$465.00	2.3	\$1,069.50
Robinson, Thomas	Meet with E. Green, C. Rankin and O. Rayes to discussion debt allocation methodology.	\$465.00	1.1	\$511.50
Robinson, Thomas	Meet with B. Stevenson and L. Florence to discuss detailed testing procedures for the Ocwen carve-out financial statements.	\$465.00	1.2	\$558.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/12/2013				
Stevenson, Brad	Meet with T. Robinson and L. Florence to discuss the detailed testing procedures for the Ocwen carve-out financial statements.	\$465.00	1.2	\$558.00
Sunderland, Daniel	Review Ocwen carve-out financial statement disclosures.	\$465.00	2.0	\$930.00
04/13/2013				
Florence, LaKeisha	Review client provided support for other liabilities for Ocwen financial statement audit.	\$390.00	1.2	\$468.00
04/15/2013				
Brown, David	Meet with E. Wang to discuss testing plan for derivative related collateral balances.	\$225.00	0.5	\$112.50
Brown, David	Meet with E. Wang to review the status of the audit of the Ocwen carve-out allocation methodologies for servicing related derivatives testing.	\$225.00	0.6	\$135.00
Brown, David	Perform audit procedures on the allocation of the mortgage servicing rights derivative hedge collateral balances.	\$225.00	3.6	\$810.00
Brown, David	Document audit procedures on the Ocwen carve-out allocation methodology for servicing related derivatives.	\$225.00	0.7	\$157.50
Brown, David	Document audit procedures on the allocation of mortgage servicing rights derivative hedge collateral balances.	\$225.00	1.6	\$360.00
Dabevski, Desislava	Perform testing of occupancy expenses.	\$225.00	1.6	\$360.00
Dabevski, Desislava	Perform testing of employee compensation and benefits expense.	\$225.00	1.9	\$427.50
Dabevski, Desislava	Document testing of employee compensation and benefits expense.	\$225.00	2.4	\$540.00
Florence, LaKeisha	Prepare audit planning memo for the Ocwen carve-out financial statements.	\$390.00	1.8	\$702.00
Florence, LaKeisha	Review client provided support for cash flow statement for the Ocwen financial statement carve-out.	\$390.00	1.8	\$702.00
Florence, LaKeisha	Review the cash flow statement for the Ocwen carve-out financial statement audit.	\$390.00	1.3	\$507.00
Ma, Helene	Perform substantive testing of cash flow amounts.	\$265.00	1.0	\$265.00
Medway, David	Test gain on GNMA repurchases for Ocwen carve-out audit.	\$265.00	2.6	\$689.00
Nealon, Matt	Prepare audit documentation for the Ocwen financial statement carve-out audit of gain on sale.	\$225.00	3.6	\$810.00
Nealon, Matt	Perform audit procedures for the gain on sale amounts.	\$225.00	3.7	\$832.50
Rayes, Omar	Conference call with T. Robinson to discuss Ocwen carve-out debt allocation methodology.	\$225.00	0.5	\$112.50
Rayes, Omar	Audit Ocwen carve-out debt allocation methodology.	\$225.00	1.3	\$292.50
Reade, Dave	Conference call with T. Robinson and J. Scudder to discuss Ocwen carve-out allocation methodologies for executory cure costs.	\$390.00	0.5	\$195.00
Robinson, Thomas	Conference call with O. Rayes to discuss Ocwen carve-out debt allocation methodology.	\$465.00	0.5	\$232.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

04/15/2013

Robinson, Thomas	Review Ocwen carve-out interest expense allocation methodology.	\$465.00	0.7	\$325.50
Robinson, Thomas	Conference call with D. Reade and J. Scudder to discuss Ocwen carve-out allocation methodologies for executory cure costs.	\$465.00	0.5	\$232.50
Scudder, Jon	Review client provided audit support for the Ocwen carve-out audit.	\$265.00	2.7	\$715.50
Scudder, Jon	Perform audit procedures to the Ocwen carve-out audit income statement balances.	\$265.00	3.9	\$1,033.50
Scudder, Jon	Prepare audit documentation for the Ocwen carve-out audit.	\$265.00	3.3	\$874.50
Scudder, Jon	Prepare audit planning memo for the Ocwen carve-out audit.	\$265.00	2.2	\$583.00
Scudder, Jon	Conference call with T. Robinson and D. Reade to discuss Ocwen carve-out allocation methodologies for executory cure costs.	\$265.00	0.5	\$132.50
Skrobosinski, Jim	Meet with L. Florence and H. Ma to discuss statement of cash flows procedures and testing.	\$390.00	0.5	\$195.00
Trosper, Dustin	Test other assets balances for Ocwen carve-out audit.	\$225.00	2.8	\$630.00
Vazquez, Sol	Perform audit procedures for other liabilities for the Ocwen carve-out audit.	\$225.00	0.3	\$67.50
Wang, Ellen	Meet with D. Brown to review the status of the Ocwen carve-out allocation methodologies for servicing related derivatives testing.	\$265.00	0.6	\$159.00
Wang, Ellen	Meet with D. Brown to discuss testing plan for derivative related collateral balances.	\$265.00	0.5	\$132.50
Wang, Ellen	Review the memo on allocation methodology.	\$265.00	4.1	\$1,086.50
York, LaRon	Perform audit procedure on servicer advances.	\$225.00	1.3	\$292.50
York, LaRon	Document audit procedure on servicer advances.	\$225.00	2.1	\$472.50

04/16/2013

Brown, David	Meet with E. Wang to discuss the audit testing related to ResCap's derivative collateral allocation methodology.	\$225.00	0.3	\$67.50
Brown, David	Meet with E. Wang and L. Fischer to discuss Ocwen tie-out open items.	\$225.00	0.5	\$112.50
Brown, David	Perform audit procedures on the Ocwen carve-out allocation methodology for servicing related derivatives.	\$225.00	1.3	\$292.50
Brown, David	Document audit procedures on the allocation of mortgage servicing rights derivative hedge collateral balances.	\$225.00	2.5	\$562.50
Brown, David	Meet with E. Wang to discuss documentation of audit testing related to ResCap's derivative allocation methodology.	\$225.00	0.3	\$67.50
Dabevski, Desislava	Perform testing of occupancy expenses.	\$225.00	1.2	\$270.00
Dabevski, Desislava	Document testing of occupancy expense.	\$225.00	2.9	\$652.50
Donatelli, Lauren	Perform gain/loss on sale of mortgage loans testing.	\$225.00	3.5	\$787.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/16/2013				
Donatelli, Lauren	Meet with T. Robinson, J. Scudder and D. Medway to discuss the audit approach for GNMA gain on sale of loans.	\$225.00	0.6	\$135.00
Fischer, Leslie	Discuss tie-out open questions with E. Wang and D. Brown.	\$325.00	0.5	\$162.50
Fischer, Leslie	Review related parties footnote for carve-out financial statements.	\$325.00	0.6	\$195.00
Florence, LaKeisha	Meet with D. Folk, S. Vazquez and K. Rollings, P. Grande, J. Horner and D. Hoben (ResCap) to discuss allocation of general and administrative expenses for Ocwen carve-out financial statement audit.	\$390.00	1.0	\$390.00
Florence, LaKeisha	Review status of the Ocwen carve-out financial statement audit.	\$390.00	1.1	\$429.00
Florence, LaKeisha	Meet with D. Folk and S. Vazquez to debrief client call regarding the allocation methodology for general and administrative expenses related to the Ocwen carve-out financial statement audit.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Review client provided support for determination of the allocation percentage for general and administrative expenses for Ocwen carve-out financial statement audit.	\$390.00	2.4	\$936.00
Florence, LaKeisha	Review client provided support for allocation of general and administrative expenses for Ocwen carve-out financial statements.	\$390.00	2.7	\$1,053.00
Florence, LaKeisha	Draft follow up request list to the client related to the allocation of general and administrative expenses for Ocwen carve-out financial statement audit.	\$390.00	2.1	\$819.00
Florence, LaKeisha	Determine audit approach to test the allocation percentage and budgeted expenses for the allocation of general and administrative expenses for Ocwen carve-out audit.	\$390.00	1.2	\$468.00
Folk, Darnell	Test non-interest expenses for the year ended 12/31/10.	\$265.00	1.3	\$344.50
Folk, Darnell	Test general and administrative expense allocations.	\$265.00	2.8	\$742.00
Folk, Darnell	Review client support for general and administrative expense allocations.	\$265.00	2.8	\$742.00
Folk, Darnell	Test income statement amounts for year ended 12/31/10.	\$265.00	1.6	\$424.00
Folk, Darnell	Meet with S. Vazquez and L. Florence to debrief client call regarding the allocation methodology for general and administrative expenses related to the Ocwen carve-out financial statement audit.	\$265.00	0.5	\$132.50
Folk, Darnell	Meet with L. Florence, S. Vazquez and K. Rollings, P. Grande, J. Horner, and D. Hoben (ResCap) to discuss allocation of general and administrative expenses for the Ocwen carve-out financial statement audit.	\$265.00	1.0	\$265.00
Kozlowski, Terri	Perform tests of income tax balances.	\$390.00	0.4	\$156.00
Medway, David	Test gain on GNMA repurchases for Ocwen carve-out.	\$265.00	1.4	\$371.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/16/2013				
Medway, David	Meet with T. Robinson, J. Scudder and L. Donatelli to discuss audit approach for GNMA gain on sale of loans.	\$265.00	0.6	\$159.00
Nealon, Matt	Prepare audit documentation for the Ocwen financial statement carve-out.	\$225.00	3.9	\$877.50
Nealon, Matt	Perform audit procedures for the gain on sale amounts.	\$225.00	3.9	\$877.50
Nealon, Matt	Meet with T. Robinson, B. Stevenson and M. Zayas to discuss the audit approach for GNMA interest expense.	\$225.00	0.5	\$112.50
Rayes, Omar	Audit Ocwen carve-out debt allocation methodology.	\$225.00	0.9	\$202.50
Rayes, Omar	Audit methodology used to determine interest expense.	\$225.00	1.7	\$382.50
Reade, Dave	Draft audit opinion for Owen carve-out financial statements.	\$390.00	0.6	\$234.00
Reade, Dave	Meet with T. Robinson and J. Scudder to review allocation methodology for executory cure costs.	\$390.00	0.6	\$234.00
Robinson, Thomas	Meet with J. Scudder, N. Rock, and S. Peach to discuss Ocwen carve-out financial statements.	\$465.00	0.5	\$232.50
Robinson, Thomas	Conference call with L. Florence and J. Scudder to discuss status of Ocwen carve-out financial statements substantive audit procedures.	\$465.00	0.6	\$279.00
Robinson, Thomas	Meet with J. Scudder, D. Medway and L. Donatelli to discuss audit approach for GNMA gain on sale of loans.	\$465.00	0.6	\$279.00
Robinson, Thomas	Meet with B. Stevenson, M. Zayas and M. Nealon to discuss audit approach for GNMA interest expense.	\$465.00	0.5	\$232.50
Robinson, Thomas	Meet with D. Reade and J. Scudder to review allocation methodology for executory cure costs.	\$465.00	0.6	\$279.00
Robinson, Thomas	Review Ocwen interest expense carve-out allocation methodology.	\$465.00	1.1	\$511.50
Robinson, Thomas	Review draft Ocwen carve-out financial statements.	\$465.00	1.6	\$744.00
Scudder, Jon	Prepare audit planning memo for the Ocwen carve-out audit.	\$265.00	3.9	\$1,033.50
Scudder, Jon	Conference call with T. Robinson and L. Florence to discuss status of the Ocwen carve-out financial statements substantive audit procedures.	\$265.00	0.6	\$159.00
Scudder, Jon	Meet with T. Robinson, N. Rock and S. Peach to discuss Ocwen carve-out financial statements.	\$265.00	0.5	\$132.50
Scudder, Jon	Meet with T. Robinson and D. Reade to review allocation methodology for executory cure costs.	\$265.00	0.6	\$159.00
Scudder, Jon	Meet with T. Robinson, D. Medway and L. Donatelli to discuss audit approach for GNMA gain on sale of loans.	\$265.00	0.6	\$159.00
Stevenson, Brad	Meet with T. Robinson, M. Zayas, and M. Nealon to discuss the audit approach for GNMA interest expense.	\$465.00	0.5	\$232.50
Stevenson, Brad	Review MSR disclosures for Ocwen carve-out financial statements.	\$465.00	0.8	\$372.00
Sunderland, Daniel	Review Ocwen carve-out financial statement audit summary documentation.	\$465.00	1.0	\$465.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

04/16/2013

Trosper, Dustin	Test other assets balances for Ocwen carve-out audit.	\$225.00	3.2	\$720.00
Vazquez, Sol	Meet with D. Folk and L. Florence to debrief client call regarding the allocation methodology for general and administrative expenses related to the Ocwen carve-out financial statement audit.	\$225.00	0.5	\$112.50
Vazquez, Sol	Perform audit procedures for other liabilities for the Ocwen carve-out audit.	\$225.00	3.9	\$877.50
Vazquez, Sol	Document audit procedures for other liabilities for the Ocwen carve-out audit.	\$225.00	3.9	\$877.50
Vazquez, Sol	Meet with L. Florence, D. Folk, K. Rollings, P. Grande, J. Horner, and D. Hoben (ResCap) to discuss the allocation of general and administrative expenses for the Ocwen carve-out financial statement audit.	\$225.00	1.0	\$225.00
Wang, Ellen	Discuss with D. Bown documentation of derivative allocation.	\$265.00	0.3	\$79.50
Wang, Ellen	Discuss with D. Brown collateral allocation.	\$265.00	0.3	\$79.50
Wang, Ellen	Review derivative footnote disclosures testing.	\$265.00	3.3	\$874.50
Wang, Ellen	Discuss footnote tie-out status with L. Fischer and D. Brown.	\$265.00	0.5	\$132.50
Wang, Ellen	Perform testing of derivative footnote disclosures.	\$265.00	1.0	\$265.00
York, LaRon	Review supporting templates pertaining to servicer advances for the combined financial statements.	\$225.00	2.2	\$495.00
York, LaRon	Perform audit procedures on servicer advance for the combined financial statements.	\$225.00	2.7	\$607.50
Zayas, Marilitza	Meet with T. Robinson, B. Stevenson, and M. Nealon to discuss the audit approach for GNMA interest expense.	\$265.00	0.5	\$132.50

04/17/2013

Brown, David	Document audit procedures on the allocation of the mortgage servicing rights derivative balances.	\$225.00	3.8	\$855.00
Brown, David	Document audit procedures on the allocation of the mortgage servicing rights derivative collateral balances.	\$225.00	1.1	\$247.50
Dabevski, Desislava	Test support for outsourcing expenses.	\$225.00	2.9	\$652.50
Donatelli, Lauren	Plan gain/loss on sale of mortgage loans testing.	\$225.00	1.7	\$382.50
Donatelli, Lauren	Conference call with T. Robinson, L. Florence and D. Medway to discuss the audit approach for GNMA gains and losses.	\$225.00	0.5	\$112.50
Florence, LaKeisha	Review client provided support for calculation of general and administrative expense allocation for selected test months for the Ocwen carve-out financial statement audit.	\$390.00	2.6	\$1,014.00
Florence, LaKeisha	Review general and administrative allocation testing.	\$390.00	0.7	\$273.00
Florence, LaKeisha	Review audit documentation for miscellaneous expenses to Ocwen carve-out financial statement audit.	\$390.00	1.9	\$741.00
Florence, LaKeisha	Review open items listing for the Ocwen carve-out financial statement audit.	\$390.00	0.7	\$273.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/17/2013				
Folk, Darnell	Review client support for occupancy and employee compensation and benefits expenses testing.	\$265.00	2.4	\$636.00
Folk, Darnell	Review general and administrative expense allocations testing.	\$265.00	3.7	\$980.50
Folk, Darnell	Review client provided support for general and administrative expense allocations.	\$265.00	2.3	\$609.50
Folk, Darnell	Test income statement amounts for year ended 12/31/10.	\$265.00	1.6	\$424.00
Medway, David	Conference call with T. Robinson, L. Florence and L. Donatelli to discuss audit approach for GNMA gains and losses.	\$265.00	0.5	\$132.50
Nealon, Matt	Perform testing of accrued servicing fees.	\$225.00	3.8	\$855.00
Nealon, Matt	Conference call with T. Robinson, M. Zayas and J. Destasio to review the allocation methodology for GNMA net interest expense.	\$225.00	0.7	\$157.50
Nealon, Matt	Perform testing of loans held for sale.	\$225.00	2.8	\$630.00
Nealon, Matt	Perform testing of interest income.	\$225.00	2.9	\$652.50
Rayes, Omar	Conference call with T. Robinson, J. Scudder, N. Rock and S. Peach to review status of Ocwen carve-out financial statement audit.	\$225.00	0.6	\$135.00
Rayes, Omar	Audit Ocwen carve-out debt allocation methodology.	\$225.00	0.5	\$112.50
Rayes, Omar	Audit methodology used to determine outstanding debt balances.	\$225.00	3.9	\$877.50
Robinson, Thomas	Review Ocwen carve-out allocation methodologies.	\$465.00	0.9	\$418.50
Robinson, Thomas	Conference call with J. Scudder, O. Rayes, N. Rock and S. Peach to review status of Ocwen carve-out financial statement audit.	\$465.00	0.6	\$279.00
Robinson, Thomas	Conference call with O. Rayes to discuss audit approach for the Ocwen carve-out debt allocation methodology.	\$465.00	0.5	\$232.50
Robinson, Thomas	Review Ocwen carve-out audit opinion.	\$465.00	0.5	\$232.50
Robinson, Thomas	Review draft Ocwen carve-out financial statements.	\$465.00	3.2	\$1,488.00
Robinson, Thomas	Conference call with M. Zayas, M. Nealon and J. Destasio to review allocation methodology for GNMA net interest expense.	\$465.00	0.7	\$325.50
Robinson, Thomas	Conference call with L. Florence, D. Medway and L. Donatelli to discuss audit approach for GNMA gains and losses.	\$465.00	0.5	\$232.50
Scudder, Jon	Review audit documentation for testing loans held for sale for the Ocwen carve-out audit.	\$265.00	3.9	\$1,033.50
Scudder, Jon	Review audit documentation for testing the Ocwen carve-out cash flow statement.	\$265.00	1.1	\$291.50
Scudder, Jon	Prepare planning documentation for the Ocwen carve-out audit.	\$265.00	2.5	\$662.50
Scudder, Jon	Perform audit procedures for loans held for sale for the Ocwen carve-out audit.	\$265.00	2.1	\$556.50
Soehnel, Reed	Perform audit procedures for the 2012 Ocwen carve-out related party footnote.	\$225.00	0.5	\$112.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

04/17/2013

Stevenson, Brad	Review testing of derivatives balances for Ocwen carve-out financial statements.	\$465.00	1.7	\$790.50
Trosper, Dustin	Test other assets balances for Ocwen carve-out audit.	\$225.00	2.9	\$652.50
Vazquez, Sol	Perform auditing procedures for other liabilities for the Ocwen carve-out audit.	\$225.00	3.8	\$855.00
Vazquez, Sol	Perform auditing procedures for other non interest expense for the Ocwen carve-out audit.	\$225.00	3.7	\$832.50
Vazquez, Sol	Perform auditing procedures for general and administration allocation for the Ocwen carve-out audit.	\$225.00	1.6	\$360.00
York, LaRon	Perform audit procedures on servicer advance for the combined financial statements.	\$225.00	2.9	\$652.50
York, LaRon	Document audit procedures on servicer advance for the combined financial statements.	\$225.00	2.8	\$630.00
Zayas, Marilitza	Review interest income testing.	\$265.00	0.3	\$79.50
Zayas, Marilitza	Conference call with T. Robinson, M. Nealon and J. Destasio to review the allocation methodology for GNMA net interest expense.	\$265.00	0.7	\$185.50

04/18/2013

Baker, Todd	Meet with T. Robinson, T. Kozlowski and B. Verdiyan to discuss the accounting for income taxes for the Ocwen carve-out financial statements.	\$465.00	0.5	\$232.50
Baker, Todd	Perform research regarding the carve-out tax reporting requirements.	\$465.00	0.6	\$279.00
Brown, David	Perform audit procedures on the allocation of the 2010 mortgage servicing rights derivative hedge collateral balances.	\$225.00	1.9	\$427.50
Brown, David	Perform audit procedures to the 2010 balance sheet servicing hedge allocation.	\$225.00	2.6	\$585.00
Brown, David	Discuss status and procedures for auditing the Ocwen carve-out 2012 financial statement related party footnote items with R. Soehnel.	\$225.00	2.5	\$562.50
Dabevski, Desislava	Reconcile client provided support for non-interest expenses.	\$225.00	1.2	\$270.00
Donatelli, Lauren	Perform test of gain/loss on mortgage loans.	\$225.00	2.1	\$472.50
Donatelli, Lauren	Meet with R. McKendrick to discuss gain/loss on sale of mortgage loans testing.	\$225.00	0.9	\$202.50
Donatelli, Lauren	Meet with T. Robinson, L. Florence, D. Reade, D. Medway, J. Scudder, N. Rock and S. Peach to discuss status of the Ocwen carve-out audit.	\$225.00	0.8	\$180.00
Donatelli, Lauren	Perform gain/loss on sale of mortgage loans testing.	\$225.00	1.9	\$427.50
Fischer, Leslie	Review inclusion of cash items in the financial statements.	\$325.00	0.7	\$227.50
Florence, LaKeisha	Review changes to cash flow statement for the Ocwen carve-out financial statements.	\$390.00	0.6	\$234.00
Florence, LaKeisha	Review cash flow statement for the Ocwen carve-out financial statement.	\$390.00	1.7	\$663.00
Florence, LaKeisha	Review client provided support for allocation of general and administrative expenses for the Ocwen carve-out financial statements.	\$390.00	1.3	\$507.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/18/2013				
Florence, LaKeisha	Document audit procedures for allocation of general and administrative expenses for the Ocwen carve-out financial statement audit.	\$390.00	2.3	\$897.00
Folk, Darnell	Perform test of employee compensation and benefits expenses.	\$265.00	2.9	\$768.50
Folk, Darnell	Review client provided support for employee compensation and benefits expenses.	\$265.00	2.3	\$609.50
Folk, Darnell	Perform test of occupancy expenses.	\$265.00	2.6	\$689.00
Folk, Darnell	Review client support for occupancy expenses.	\$265.00	2.2	\$583.00
Green, Erin	Review revised debt allocation schedule for Ocwen financial statements.	\$390.00	0.7	\$273.00
Kozlowski, Terri	Meet with T. Robinson, T. Baker and B. Verdiyan to discuss accounting for income taxes for the Ocwen carve-out financial statements.	\$390.00	0.5	\$195.00
Kozlowski, Terri	Meet with T. Robinson, L. Grasso-Moon and G. Bogan to discuss Ocwen carve-out tax allocation methodologies.	\$390.00	0.5	\$195.00
Kozlowski, Terri	Perform research for carve-out tax allocation methodologies.	\$390.00	1.7	\$663.00
Medway, David	Meet with T. Robinson, L. Florence, D. Reade, J. Scudder, L. Donatelli, N. Rock and S. Peach to discuss status of Ocwen carve-out audit.	\$265.00	0.8	\$212.00
Nealon, Matt	Perform testing of loans held for sale.	\$225.00	3.7	\$832.50
Nealon, Matt	Perform testing of interest income.	\$225.00	2.9	\$652.50
Nealon, Matt	Perform testing of accrued servicing fees.	\$225.00	3.8	\$855.00
Pangrazzi, Michael	Audit Ocwen other assets, net balance as of 12/31/12.	\$265.00	0.7	\$185.50
Rayes, Omar	Audit methodology used to determine interest expense.	\$225.00	2.9	\$652.50
Rayes, Omar	Audit Ocwen carve-out outstanding debt allocation methodology.	\$225.00	3.1	\$697.50
Reade, Dave	Meet with T. Robinson, L. Florence, D. Medway, J. Scudder, L. Donatelli, N. Rock and S. Peach to discuss status of Ocwen carve-out audit.	\$390.00	0.8	\$312.00
Reade, Dave	Draft opinion memo for audit of Ocwen abbreviated financial statements.	\$390.00	1.4	\$546.00
Robinson, Thomas	Review Ocwen carve-out audit planning memo.	\$465.00	1.8	\$837.00
Robinson, Thomas	Review Ocwen carve-out financial statements.	\$465.00	2.1	\$976.50
Robinson, Thomas	Meet with T. Kozlowski, T. Baker and B. Verdiyan to discuss accounting for income taxes for the Ocwen carve-out financial statements.	\$465.00	0.5	\$232.50
Robinson, Thomas	Meet with T. Kozlowski, L. Grasso-Moon and G. Bogan to discuss Ocwen carve-out tax allocation methodologies.	\$465.00	0.5	\$232.50
Robinson, Thomas	Meet with L. Florence, D. Reade, D. Medway, J. Scudder, L. Donatelli, N. Rock and S. Peach to discuss status of the Ocwen carve-out audit.	\$465.00	0.8	\$372.00
Scudder, Jon	Review audit support for gain on mortgage loans relating to the Ocwen carve-out audit.	\$265.00	2.9	\$768.50
Scudder, Jon	Perform audit procedures to the cash flow statement for the Ocwen carve-out audit.	\$265.00	3.6	\$954.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

04/18/2013

Scudder, Jon	Prepare planning documentation for the Ocwen carve-out audit.	\$265.00	3.1	\$821.50
Scudder, Jon	Meet with T. Robinson, L. Florence, D. Reade, D. Medway, L. Donatelli, N. Rock and S. Peach to discuss status of the Ocwen carve-out audit.	\$265.00	0.8	\$212.00
Soehnel, Reed	Perform audit procedures for the 2012 Ocwen carve-out related party footnote.	\$225.00	1.6	\$360.00
Soehnel, Reed	Document audit procedures for the 2012 Ocwen carve-out related party footnote.	\$225.00	0.5	\$112.50
Soehnel, Reed	Review procedures for auditing the Ocwen carve-out 2012 financial statement related party footnote items with D. Brown.	\$225.00	1.2	\$270.00
Soehnel, Reed	Continue to review procedures for auditing the Ocwen carve-out 2012 financial statement related party footnote items with D. Brown.	\$225.00	1.3	\$292.50
Trosper, Dustin	Document testing of other assets balances for Ocwen carve-out audit.	\$225.00	2.6	\$585.00
Vazquez, Sol	Prepare audit documentation for the representation letter for the Ocwen carve-out audit.	\$225.00	2.6	\$585.00
Vazquez, Sol	Perform auditing procedures for the general and administrative expense allocation for the Ocwen carve-out audit.	\$225.00	2.7	\$607.50
Verdiyan, Bella	Meet with T. Robinson, T. Kozlowski, and T. Baker to discuss the accounting for income taxes for the Ocwen carve-out financial statements.	\$325.00	0.5	\$162.50
Wang, Ellen	Review the cashflow statement support related to derivative items.	\$265.00	0.7	\$185.50
York, LaRon	Perform audit procedures on other non-interest expense for the combined financial statements.	\$225.00	2.9	\$652.50
York, LaRon	Document audit procedures on other non-interest expense for the combined financial statements.	\$225.00	2.8	\$630.00
York, LaRon	Perform audit procedures on expenses for the combined financial statements.	\$225.00	2.5	\$562.50
York, LaRon	Document audit procedures on expenses for the combined financial statements.	\$225.00	2.3	\$517.50
Zayas, Marilitza	Send follow-up emails to client regarding requests for interest income testing.	\$265.00	0.2	\$53.00

04/19/2013

Brown, David	Discuss status of the auditing of the Ocwen carve-out 2012 financial statement related party footnote items with R. Soehnel.	\$225.00	0.5	\$112.50
Brown, David	Perform audit procedures on the 2010 balance sheet servicing hedge allocation.	\$225.00	2.7	\$607.50
Brown, David	Meet with E. Wang to review plan for testing derivative collateral.	\$225.00	1.1	\$247.50
Brown, David	Meet with L. Fischer and E. Wang to review plan for testing derivative collateral.	\$225.00	0.5	\$112.50
Brown, David	Perform audit procedures on the allocation of the 2010 mortgage servicing rights derivative hedge collateral balances.	\$225.00	2.9	\$652.50
Dabevski, Desislava	Review client provided support for occupancy expenses.	\$225.00	2.3	\$517.50
Dabevski, Desislava	Perform audit testing for occupancy expenses.	\$225.00	2.2	\$495.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/19/2013				
Dabevski, Desislava	Test occupancy expenses related to servicing.	\$225.00	3.4	\$765.00
Donatelli, Lauren	Test gain/loss on sale of mortgage loans.	\$225.00	2.0	\$450.00
Donatelli, Lauren	Plan gain/loss on sale of mortgage loans testing.	\$225.00	1.7	\$382.50
Fischer, Leslie	Review collateral balances for carve-out audit.	\$325.00	1.1	\$357.50
Fischer, Leslie	Discuss open audit testing questions with N. Rock.	\$325.00	0.7	\$227.50
Fischer, Leslie	Review plan for testing derivative collateral.	\$325.00	1.6	\$520.00
Fischer, Leslie	Meet with D. Brown and E. Wang to review plan for testing derivative collateral.	\$325.00	0.5	\$162.50
Florence, LaKeisha	Draft summary memo for Ocwen carve-out financial statement audit.	\$390.00	3.2	\$1,248.00
Florence, LaKeisha	Meet with D. Folk, S. Vazquez and K. Rollings, P. Grande and D. Hoben (ResCap) to discuss allocation of general and administrative expenses for the Ocwen carve-out financial statement audit	\$390.00	0.5	\$195.00
Florence, LaKeisha	Draft summary memo for Ocwen carve-out financial statement audit.	\$390.00	2.1	\$819.00
Florence, LaKeisha	Review open items listing for Ocwen carve-out financial statement audit.	\$390.00	1.0	\$390.00
Florence, LaKeisha	Meet with D. Folk and S. Vazquez to review client provided documentation to general and administrative expenses for the Ocwen carve-out financial statement audit.	\$390.00	1.0	\$390.00
Folk, Darnell	Review general and administrative expense allocations.	\$265.00	1.8	\$477.00
Folk, Darnell	Perform test of non-interest expenses.	\$265.00	1.5	\$397.50
Folk, Darnell	Document testing of non-interest expenses.	\$265.00	2.1	\$556.50
Folk, Darnell	Test balance sheet amounts for the year ended 12/31/12.	\$265.00	1.5	\$397.50
Folk, Darnell	Review client provided support for mortgage loans held for sale testing.	\$265.00	1.6	\$424.00
Folk, Darnell	Meet with L. Florence and S. Vazquez to review client provided documentation to general and administrative expenses for the Ocwen carve-out financial statement audit.	\$265.00	1.0	\$265.00
Folk, Darnell	Meet with L. Florence and S. Vazquez to review client provided documentation to general and administrative expenses for the Ocwen carve-out financial statement audit.	\$265.00	0.5	\$132.50
Kozlowski, Terri	Perform tests of carve-out income tax balances.	\$390.00	1.1	\$429.00
Ma, Helene	Perform substantive testing of cash flow amounts.	\$265.00	1.5	\$397.50
Ma, Helene	Document substantive testing of cash flow amounts.	\$265.00	2.5	\$662.50
Medway, David	Test gain on sale of GNMA repurchases for Ocwen carve-out audit.	\$265.00	2.3	\$609.50
Nealon, Matt	Perform testing of interest income.	\$225.00	3.4	\$765.00
Nealon, Matt	Perform testing of accrued servicing fees.	\$225.00	3.6	\$810.00
Nealon, Matt	Perform testing of loans held for sale.	\$225.00	2.1	\$472.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/19/2013				
Pangrazzi, Michael	Audit Ocwen other assets, net balance as of 12/31/12.	\$265.00	3.4	\$901.00
Pangrazzi, Michael	Audit Ocwen other revenue, net balance as of 12/31/12.	\$265.00	0.4	\$106.00
Rankin, Crystal	Review substantive testing procedures for Ocwen carve-out audit.	\$265.00	1.5	\$397.50
Rayes, Omar	Audit borrowings footnote disclosures.	\$225.00	3.5	\$787.50
Rayes, Omar	Audit collateral for secured debt.	\$225.00	2.1	\$472.50
Robinson, Thomas	Review Ocwen cash flow statement.	\$465.00	0.6	\$279.00
Robinson, Thomas	Review Ocwen 8-K consent.	\$465.00	0.4	\$186.00
Robinson, Thomas	Review Ocwen carve-out audit planning memo.	\$465.00	1.9	\$883.50
Robinson, Thomas	Review Ocwen carve-out financial statements.	\$465.00	3.1	\$1,441.50
Scudder, Jon	Review audit documentation for testing loans held for sale for the Ocwen carve-out.	\$265.00	3.8	\$1,007.00
Skrobosinski, Jim	Meet with L. Florence and H. Ma to discuss statement of cash flows procedures and testing, including questions on draft financing statements.	\$390.00	0.5	\$195.00
Soehnel, Reed	Discuss procedures for auditing the Ocwen carve-out 2012 financial statement related party footnote items with D. Brown.	\$225.00	0.5	\$112.50
Soehnel, Reed	Perform audit procedures for the 2012 Ocwen carve-out related party footnote.	\$225.00	2.1	\$472.50
Stevenson, Brad	Review testing of other assets supporting the Ocwen carve-out financial statements.	\$465.00	0.7	\$325.50
Stevenson, Brad	Review testing of allocated expenses for Ocwen carve-out financial statements.	\$465.00	1.8	\$837.00
Trosper, Dustin	Document testing of other assets balances for Ocwen carve-out audit.	\$225.00	3.2	\$720.00
Vazquez, Sol	Perform auditing procedures for the other liabilities for the Ocwen carve-out audit.	\$225.00	3.1	\$697.50
Vazquez, Sol	Meet with L. Florence and D. Folk to review client provided documentation related to general and administrative expenses for the Ocwen carve-out financial statement audit.	\$225.00	1.0	\$225.00
Vazquez, Sol	Meet with L. Florence, D. Folk, K. Rollings, P. Grande, and D. Hoben (ResCap) to discuss the allocation of general and administrative expenses for the Ocwen carve-out financial statement audit.	\$225.00	0.5	\$112.50
Vazquez, Sol	Perform auditing procedures for the general and administrative expense allocation for the Ocwen carve-out audit.	\$225.00	3.1	\$697.50
Verdiyan, Bella	Perform audit procedures on ResCap's income tax amounts.	\$325.00	0.3	\$97.50
Wang, Ellen	Meet with D. Brown to review plan for testing derivative collateral.	\$265.00	1.1	\$291.50
Wang, Ellen	Meet with L. Fischer and D. Brown to review plan for testing derivative collateral.	\$265.00	0.5	\$132.50
Wang, Ellen	Audit derivative collateral amounts.	\$265.00	0.7	\$185.50
York, LaRon	Perform audit procedures on other non-interest expense for the combined financial statements.	\$225.00	3.1	\$697.50

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/19/2013				
York, LaRon	Document audit procedures on other non-interest expense for the combined financial statements.	\$225.00	1.7	\$382.50
York, LaRon	Perform audit procedures on expenses for the combined financial statements.	\$225.00	2.7	\$607.50
04/20/2013				
Dudek, Frank	Review carve-out financial statements for Ocwen transaction.	\$465.00	3.5	\$1,627.50
Stevenson, Brad	Review updated draft Ocwen carve-out financial statements.	\$465.00	1.2	\$558.00
04/21/2013				
Dudek, Frank	Review carve-out financial statements for Ocwen transaction.	\$465.00	1.0	\$465.00
Florence, LaKeisha	Update open items listing for Ocwen carve-out financial statement audit.	\$390.00	1.2	\$468.00
Florence, LaKeisha	Draft summary memo for Ocwen carve-out financial statement audit.	\$390.00	3.2	\$1,248.00
Robinson, Thomas	Review Ocwen carve-out financial statements.	\$465.00	2.3	\$1,069.50
04/22/2013				
Alaba, Jude Earl	Meet with T. Robinson, L. Florence, F. Dudek, and J. Scudder to discuss financial statement comments relating to the Ocwen carve-out.	\$390.00	0.5	\$195.00
Alaba, Jude Earl	Review carve-out financial statements.	\$390.00	4.0	\$1,560.00
Brown, David	Meet with E. Wang and S. Peach to discuss 2010 derivative balances.	\$225.00	0.9	\$202.50
Brown, David	Perform audit procedures on the allocation of the 2010 mortgage servicing rights derivative hedge collateral balances.	\$225.00	3.8	\$855.00
Brown, David	Document audit procedures on the allocation of the 2010 mortgage servicing rights derivative hedge collateral balances.	\$225.00	2.5	\$562.50
Brown, David	Perform audit procedures on the allocation of the 2009 mortgage servicing rights derivative hedge collateral balances.	\$225.00	3.9	\$877.50
Dabevski, Desislava	Prepare Ocwen income statement analytic testing.	\$225.00	2.3	\$517.50
Dabevski, Desislava	Prepare overall Ocwen balance sheet analytic testing.	\$225.00	2.7	\$607.50
Dabevski, Desislava	Develop audit testing expectation for employee benefit plan expense.	\$225.00	1.4	\$315.00
Dabevski, Desislava	Document Ocwen mortgage fines and penalties testing.	\$225.00	1.8	\$405.00
Donatelli, Lauren	Perform gain/loss on sale of mortgage loans testing procedures for 2012.	\$225.00	4.3	\$967.50
Donatelli, Lauren	Document gain/loss on sale of mortgage loans testing procedures for 2012.	\$225.00	3.9	\$877.50
Donatelli, Lauren	Test the client provided schedules provided for gain/loss on sale of mortgage loans testing procedures for 2012.	\$225.00	3.8	\$855.00
Dudek, Frank	Review carve-out financial statements for Ocwen transaction.	\$465.00	1.0	\$465.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/22/2013				
Dudek, Frank	Meet with T. Robinson, L. Florence, J. Alaba and J. Scudder to discuss financial statement comments relating to the Ocwen carve-out.	\$465.00	0.5	\$232.50
Fischer, Leslie	Research reporting questions related to fair value footnote disclosures.	\$325.00	1.1	\$357.50
Fischer, Leslie	Discuss with E. Wang the 2009 and 2010 collateral allocation.	\$325.00	0.3	\$97.50
Fischer, Leslie	Review carve-out collateral amounts.	\$325.00	1.2	\$390.00
Florence, LaKeisha	Meet with T. Robinson, S. Pfeffer and J. Scudder to discuss financial statement comments relating to Ocwen carve-out.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Meet with T. Robinson, F. Dudek, J. Alaba and J. Scudder to discuss financial statement comments relating to Ocwen carve-out.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Review client support provided for cash flow statement for Ocwen carve-out financial statement audit.	\$390.00	2.1	\$819.00
Florence, LaKeisha	Review client support provided for interest income for Ocwen carve-out financial statement audit.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Update open items listing for Ocwen carve-out financial statement audit.	\$390.00	0.8	\$312.00
Florence, LaKeisha	Conference call with N. Rock and S. Peach to discuss open items listing for Ocwen carve-out financial statement audit.	\$390.00	0.9	\$351.00
Florence, LaKeisha	Review draft of financial statements for Ocwen carve-out financial statement audit.	\$390.00	1.2	\$468.00
Florence, LaKeisha	Review client support provided for cash flow statement for the Ocwen carve-out financial statement audit.	\$390.00	1.9	\$741.00
Folk, Darnell	Perform testing of non-interest expenses.	\$265.00	3.1	\$821.50
Folk, Darnell	Document testing of non-interest expenses.	\$265.00	3.2	\$848.00
Folk, Darnell	Review non-interest expenses testing.	\$265.00	0.6	\$159.00
Folk, Darnell	Review client support for non-interest expenses testing.	\$265.00	2.5	\$662.50
Folk, Darnell	Review Ocwen income statement balances testing.	\$265.00	0.6	\$159.00
Green, Erin	Review audit testing of debt for component financial statements.	\$390.00	2.1	\$819.00
Kozlowski, Terri	Perform tests of income tax balances for the Ocwen carve-out financial statement.	\$390.00	2.3	\$897.00
Kozlowski, Terri	Perform tests of Ocwen carve-out financial statements tax disclosures.	\$390.00	0.6	\$234.00
Ma, Helene	Perform substantive testing of cash flow amounts.	\$265.00	2.5	\$662.50
Ma, Helene	Document substantive testing of cash flow amounts.	\$265.00	0.5	\$132.50
Medway, David	Prepare documentation of procedures performed for testing Ocwen MSR balances.	\$265.00	3.9	\$1,033.50
Nealon, Matt	Perform testing of loans held for sale.	\$225.00	3.5	\$787.50
Nealon, Matt	Perform testing of the statement of cash flows.	\$225.00	3.4	\$765.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/22/2013				
Nealon, Matt	Document testing of the statement of cash flows.	\$225.00	3.6	\$810.00
Pangrazzi, Michael	Audit Ocwen fair value footnote as of 12/31/12.	\$265.00	2.7	\$715.50
Pfeffer, Sandy	Review of the Ocwen financial statements.	\$465.00	3.0	\$1,395.00
Rankin, Crystal	Review Ocwen debt related footnotes testing.	\$265.00	1.8	\$477.00
Rayes, Omar	Audit interest expense allocation methodology.	\$225.00	3.8	\$855.00
Rayes, Omar	Audit borrowing footnote for proper classification of debt balances.	\$225.00	1.4	\$315.00
Rayes, Omar	Audit pledged assets used for debt allocation methodology.	\$225.00	2.9	\$652.50
Reade, Dave	Perform audit procedures on carve-out financial statement balances.	\$390.00	0.7	\$273.00
Reade, Dave	Review carve-out financial statement audit workpapers.	\$390.00	0.9	\$351.00
Robinson, Thomas	Review carve-out cash flow statement.	\$465.00	0.8	\$372.00
Robinson, Thomas	Meet with L. Florence, F. Dudek, J. Alaba and J. Scudder to discuss financial statement comments relating to the Ocwen carve-out.	\$465.00	0.5	\$232.50
Robinson, Thomas	Review Ocwen carve-out financial statement management representation letter.	\$465.00	1.6	\$744.00
Robinson, Thomas	Meet with L. Florence, S. Pfeffer and J. Scudder to discuss financial statement comments relating to the Ocwen carve-out.	\$465.00	0.5	\$232.50
Robinson, Thomas	Review draft carve-out financial statements.	\$465.00	3.7	\$1,720.50
Scudder, Jon	Perform tie-out procedures for the Ocwen carve-out financial statement balances.	\$265.00	2.3	\$609.50
Scudder, Jon	Perform audit procedures to test loans held for sale purchases cash flows for the Ocwen carve-out financial statements.	\$265.00	1.7	\$450.50
Scudder, Jon	Review audit documentation for loans held for sale relating to the Ocwen carve-out financial statements.	\$265.00	3.9	\$1,033.50
Scudder, Jon	Meet with T. Robinson, L. Florence, F. Dudek and J. Alaba to discuss financial statement comments to the Ocwen carve-out.	\$265.00	0.5	\$132.50
Scudder, Jon	Prepare planning documentation to the Ocwen carve-out financial statements audit.	\$265.00	3.1	\$821.50
Scudder, Jon	Meet with T. Robinson, L. Florence and S. Pfeffer to discuss financial statement comments to the Ocwen carve-out	\$265.00	0.5	\$132.50
Soehnel, Reed	Perform audit procedures for the Ocwen related party footnote.	\$225.00	2.2	\$495.00
Soehnel, Reed	Document audit procedures for the Ocwen carve-out related party footnote.	\$225.00	0.9	\$202.50
Soehnel, Reed	Perform audit procedures for the Ocwen related party transactions.	\$225.00	2.6	\$585.00
Stevenson, Brad	Review non-interest expense balances testing for Ocwen carve-out financial statements.	\$465.00	2.1	\$976.50
Stevenson, Brad	Review draft of Ocwen carve-out financial statements.	\$465.00	1.2	\$558.00
Sunderland, Daniel	Review of Ocwen working papers.	\$465.00	3.5	\$1,627.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

04/22/2013

Tamulis, Stefanie	Research reporting disclosure requirements for Ocwen carve-out financial statements.	\$465.00	3.5	\$1,627.50
Trosper, Dustin	Audit other assets for the Ocwen carve-out audit.	\$225.00	2.8	\$630.00
Vazquez, Sol	Perform auditing procedures for general and administrative expenses for the Ocwen carve-out audit.	\$225.00	3.2	\$720.00
Vazquez, Sol	Perform auditing procedures for other liabilities for the Ocwen carve-out audit.	\$225.00	3.9	\$877.50
Vazquez, Sol	Prepare audit documentation for general and administration footnotes for the Ocwen carve-out audit.	\$225.00	3.1	\$697.50
Verdiyan, Bella	Continue to audit income tax amounts.	\$325.00	1.5	\$487.50
Wang, Ellen	Review allocation methodology documentation.	\$265.00	2.2	\$583.00
Wang, Ellen	Meeting with L. Fischer regarding the 2009 and 2010 collateral allocation.	\$265.00	0.3	\$79.50
Wang, Ellen	Meet with D. Brown and S. Peach regarding 2010 derivative balances.	\$265.00	0.9	\$238.50
Wang, Ellen	Review the 2009 and 2010 collateral allocation methodology.	\$265.00	3.1	\$821.50
York, LaRon	Perform audit procedures on other non-interest expenses.	\$225.00	2.7	\$607.50
York, LaRon	Document audit procedures on other non-interest expenses.	\$225.00	2.8	\$630.00
York, LaRon	Perform audit procedures on expenses.	\$225.00	3.1	\$697.50
York, LaRon	Perform audit procedures on other liabilities.	\$225.00	1.1	\$247.50
Zayas, Marilitza	Review mortgage penalties and fines testing for Ocwen carve-out.	\$265.00	2.1	\$556.50

04/23/2013

Brown, David	Meet with E. Wang, D. Brown, and E. Soehnel to review the status of footnote testing for the Ocwen carve-out 2012 financial statements.	\$225.00	0.4	\$90.00
Brown, David	Perform audit procedures on the cash flow impact of mortgage servicing rights derivative hedge balances.	\$225.00	2.0	\$450.00
Brown, David	Perform audit procedures for the Ocwen carve-out related party footnote.	\$225.00	1.2	\$270.00
Brown, David	Perform audit procedures on the allocation of the 2009 mortgage servicing rights derivative hedge collateral balances.	\$225.00	2.7	\$607.50
Brown, David	Document audit procedures on the allocation of the 2010 mortgage servicing rights derivative hedge collateral balances.	\$225.00	1.7	\$382.50
Dabevski, Desislava	Prepare overall Ocwen balance sheet analytic testing.	\$225.00	2.7	\$607.50
Donatelli, Lauren	Perform gain/loss on sale of mortgage loans testing procedures for 2011.	\$225.00	3.7	\$832.50
Donatelli, Lauren	Document gain/loss on sale of mortgage loans testing procedures for 2011.	\$225.00	4.5	\$1,012.50
Donatelli, Lauren	Test the client provided schedules provided for gain/loss on sale of mortgage loans testing procedures for 2011.	\$225.00	3.8	\$855.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/23/2013				
Fischer, Leslie	Review gain on sale balances.	\$325.00	0.2	\$65.00
Fischer, Leslie	Review derivative related balances testing.	\$325.00	1.4	\$455.00
Fischer, Leslie	Review related parties footnote.	\$325.00	0.4	\$130.00
Florence, LaKeisha	Meet with T. Robinson and J. Scudder to review status of carve-out substantive audit procedures.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Meet with T. Robinson, J. Scudder, C. Dondzila, N. Rock and S. Peach to review status of carve-out audit.	\$390.00	0.6	\$234.00
Florence, LaKeisha	Review other liabilities testing workpapers to the Ocwen carve-out financial statement audit.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Update open items listing for Ocwen carve-out financial statement audit.	\$390.00	0.8	\$312.00
Florence, LaKeisha	Meet with N. Rock and S. Peach to discuss changes to Ocwen carve-out financial statements.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Review client support for the cash flow statement for Ocwen carve-out financial statement audit.	\$390.00	1.2	\$468.00
Florence, LaKeisha	Meet with N. Rock to discuss open items on cash flow statement to the Ocwen carve-out financial statement audit.	\$390.00	1.0	\$390.00
Folk, Darnell	Perform test of professional fees expenses.	\$265.00	2.9	\$768.50
Folk, Darnell	Document testing of non-interest expenses.	\$265.00	1.9	\$503.50
Folk, Darnell	Perform test of non-interest expenses.	\$265.00	3.4	\$901.00
Folk, Darnell	Review professional fees expenses testing.	\$265.00	1.2	\$318.00
Folk, Darnell	Review client provided support for non-interest expenses.	\$265.00	0.6	\$159.00
Green, Erin	Review audit testing of debt for the component financial statements.	\$390.00	4.8	\$1,872.00
Kozlowski, Terri	Meet with B. Verdiyan, L. Grasso-Moon and G. Bogan to discuss Ocwen carve-out tax footnote and tax calculations.	\$390.00	0.3	\$117.00
Kozlowski, Terri	Perform tests of Ocwen carve-out income tax balances.	\$390.00	1.2	\$468.00
Lannon, Anne	Draft Ocwen audit committee deck presentation.	\$225.00	1.6	\$360.00
Lannon, Anne	Draft Ocwen record of issuance form.	\$225.00	2.3	\$517.50
Lannon, Anne	Review audit opinion for Ocwen.	\$225.00	0.8	\$180.00
Ma, Helene	Prepare income tax working papers for Ocwen.	\$265.00	3.4	\$901.00
Ma, Helene	Document testing of income tax amounts.	\$265.00	0.6	\$159.00
Medway, David	Test gain on sale of mortgage loans.	\$265.00	3.4	\$901.00
Nealon, Matt	Perform testing of loans held for sale.	\$225.00	3.7	\$832.50
Nealon, Matt	Document testing of the statement of cash flows.	\$225.00	3.4	\$765.00
Nealon, Matt	Document testing of loans held for sale.	\$225.00	3.3	\$742.50
Rayes, Omar	Audit servicer advances used for debt allocation methodology.	\$225.00	2.4	\$540.00
Rayes, Omar	Audit borrowings footnote disclosures.	\$225.00	2.2	\$495.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/23/2013				
Rayes, Omar	Audit government loans and receivables collateral presented in the borrowings footnote.	\$225.00	3.6	\$810.00
Reade, Dave	Review substantive testing working papers for the Ocwen carve-out MSR balances.	\$390.00	3.7	\$1,443.00
Reade, Dave	Document audit procedures on Ocwen carve-out financial statement balances.	\$390.00	1.6	\$624.00
Robinson, Thomas	Review Ocwen carve-out financial statement audit summary documentation.	\$465.00	2.4	\$1,116.00
Robinson, Thomas	Meet with L. Florence, and J. Scudder to review status of carve-out substantive audit procedures.	\$465.00	0.5	\$232.50
Robinson, Thomas	Meet with L. Florence, J. Scudder, C. Dondzila, N. Rock and S. Peach to review status of the carve-out audit.	\$465.00	0.6	\$279.00
Scudder, Jon	Meet with T. Robinson and L. Florence to review status of the carve-out substantive audit procedures.	\$265.00	0.5	\$132.50
Scudder, Jon	Meet with T. Robinson, L. Florence, C. Dondzila, N. Rock and S. Peach to review status of the carve-out audit.	\$265.00	0.6	\$159.00
Scudder, Jon	Prepare reporting summary documentation for the Ocwen carve-out financial statement audit.	\$265.00	1.8	\$477.00
Scudder, Jon	Review audit documentation for testing other non interest expense for the Ocwen carve-out audit.	\$265.00	0.9	\$238.50
Scudder, Jon	Review audit documentation for testing servicing losses for the Ocwen carve-out audit.	\$265.00	2.1	\$556.50
Scudder, Jon	Prepare audit documentation for testing servicing losses for the Ocwen carve-out financial statement audit.	\$265.00	3.7	\$980.50
Scudder, Jon	Prepare audit documentation for testing loans held for sale cash flows for the Ocwen carve-out financial statement audit.	\$265.00	1.9	\$503.50
Soehnel, Reed	Review the status of the footnote testing procedures.	\$225.00	1.2	\$270.00
Soehnel, Reed	Perform audit procedures for the Ocwen related party footnote.	\$225.00	2.3	\$517.50
Soehnel, Reed	Meet with E. Wang, D. Brown, and E. Soehnel to review the status of footnote testing for the Ocwen carve-out 2012 financial statements.	\$225.00	0.4	\$90.00
Soehnel, Reed	Document audit procedures for the Ocwen related party footnote.	\$225.00	1.9	\$427.50
Stevenson, Brad	Review documentation of testing for the mortgage servicing rights balance for the Ocwen carve-out financial statements.	\$465.00	0.9	\$418.50
Stevenson, Brad	Meet with C. Wang and L. Fischer to discuss the 2009 and 2010 derivative collateral allocation for the Ocwen carve-out financial statements.	\$465.00	0.3	\$139.50
Trosper, Dustin	Audit other assets for the Ocwen carve-out audit.	\$225.00	3.2	\$720.00
Vazquez, Sol	Prepare audit documentation for other liabilities for the Ocwen carve-out audit.	\$225.00	3.3	\$742.50
Vazquez, Sol	Prepare audit documentation for general and administrative expense testing for the Ocwen carve-out audit.	\$225.00	4.1	\$922.50

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2013 - April 30, 2013

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/23/2013				
Verdiyan, Bella	Meet with T. Kozlowski, L. Grasso-Moon, and G. Bogan to discuss the Ocwen carve-out tax footnote and tax calculations.	\$325.00	0.3	\$97.50
Wang, Ellen	Review allocation methodology documentation.	\$265.00	2.4	\$636.00
Wang, Ellen	Meet with E. Wang, D. Brown, and E. Soehnel to review the status of footnote testing for the Ocwen carve-out 2012 financial statements.	\$265.00	0.4	\$106.00
Wang, Ellen	Review 2009 collateral allocation documentation.	\$265.00	1.6	\$424.00
York, LaRon	Perform audit procedures on other non-interest expenses.	\$225.00	1.9	\$427.50
York, LaRon	Perform audit procedures on other liabilities.	\$225.00	2.7	\$607.50
York, LaRon	Document audit procedures on other liabilities.	\$225.00	0.7	\$157.50
York, LaRon	Perform financial statements tie-out for the servicing operation combined financial statements.	\$225.00	2.2	\$495.00
York, LaRon	Document financial statements tie-out for the servicing operation combined financial statements.	\$225.00	2.4	\$540.00
Zayas, Marilitza	Review support obtained for interest income testing for Ocwen carve-out.	\$265.00	1.6	\$424.00
Zayas, Marilitza	Prepare plan for interest income testing for Ocwen carve-out audit.	\$265.00	3.0	\$795.00
04/24/2013				
Brown, David	Perform audit procedures on the cash flow impact of mortgage servicing rights derivative hedge balances.	\$225.00	1.9	\$427.50
Brown, David	Perform audit procedures on the Ocwen carve-out related party footnote.	\$225.00	0.3	\$67.50
Brown, David	Document audit procedures on the mortgage servicing rights derivative hedge balances.	\$225.00	3.3	\$742.50
Dabevski, Desislava	Summarize the status of the carve-out audit procedures.	\$225.00	3.4	\$765.00
Dabevski, Desislava	Prepare status documentation for the Ocwen carve-out financial statements for client meeting.	\$225.00	3.6	\$810.00
Dabevski, Desislava	Prepare Ocwen audit materiality memo.	\$225.00	0.9	\$202.50
Dabevski, Desislava	Prepare overall Ocwen balance sheet analytic testing.	\$225.00	2.4	\$540.00
Donatelli, Lauren	Perform gain/loss on sale of mortgage loans testing procedures for 2010.	\$225.00	3.9	\$877.50
Donatelli, Lauren	Document gain/loss on sale of mortgage loans testing procedures for 2010.	\$225.00	2.2	\$495.00
Donatelli, Lauren	Test the client provided schedules provided for gain/loss on sale of mortgage loans testing procedures for 2010.	\$225.00	2.9	\$652.50
Florence, LaKeisha	Meet with T. Robinson and J. Scudder to review status of carve-out audit.	\$390.00	0.7	\$273.00
Florence, LaKeisha	Review other assets footnote tie-out for Ocwen carve-out financial statement audit.	\$390.00	2.3	\$897.00
Florence, LaKeisha	Review gain on sale testing workpapers for Ocwen carve-out financial statement audit.	\$390.00	1.7	\$663.00
Florence, LaKeisha	Review servicing losses testing for Ocwen carve-out financial statement audit.	\$390.00	2.1	\$819.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/24/2013				
Florence, LaKeisha	Update open items listing for Ocwen carve-out financial statement audit.	\$390.00	1.1	\$429.00
Florence, LaKeisha	Review professional fees audit workpapers for Ocwen carve-out financial statement audit.	\$390.00	1.8	\$702.00
Florence, LaKeisha	Update open items listing for Ocwen carve-out financial statement audit.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Determine test approach for compensation and benefits expense for Ocwen carve-out financial statement audit.	\$390.00	1.4	\$546.00
Folk, Darnell	Perform testing of servicing losses.	\$265.00	3.1	\$821.50
Folk, Darnell	Document testing of servicing losses.	\$265.00	2.7	\$715.50
Folk, Darnell	Review servicing losses testing procedures.	\$265.00	1.2	\$318.00
Folk, Darnell	Review client support for servicing losses testing.	\$265.00	2.2	\$583.00
Folk, Darnell	Review Ocwen financial statements disclosures.	\$265.00	0.8	\$212.00
Kozlowski, Terri	Meet with H. Ma to discuss testing of Ocwen carve-out income tax balances.	\$390.00	0.6	\$234.00
Kozlowski, Terri	Perform tests of Ocwen carve-out income tax balances.	\$390.00	1.2	\$468.00
Ma, Helene	Update income tax working papers for Ocwen.	\$265.00	2.5	\$662.50
Ma, Helene	Perform testing of income tax footnote.	\$265.00	2.5	\$662.50
Ma, Helene	Perform substantive testing of cash flow amounts.	\$265.00	2.5	\$662.50
Ma, Helene	Document substantive testing of cash flow amounts.	\$265.00	1.5	\$397.50
Ma, Helene	Perform substantive testing of cash flow amounts.	\$265.00	2.5	\$662.50
Medway, David	Meet with T. Robinson and L. Donatelli to review carve-out gain on sale of loans allocation methodology.	\$265.00	0.5	\$132.50
Medway, David	Test gain on sale of mortgage loans.	\$265.00	3.7	\$980.50
Nealon, Matt	Perform testing of loans held for sale.	\$225.00	3.4	\$765.00
Nealon, Matt	Document testing of the statement of cash flows.	\$225.00	3.3	\$742.50
Nealon, Matt	Perform testing of interest income.	\$225.00	3.6	\$810.00
Rankin, Crystal	Review Ocwen debt related footnotes testing.	\$265.00	2.1	\$556.50
Reade, Dave	Perform audit procedures on Ocwen carve-out financial statement balances.	\$390.00	3.6	\$1,404.00
Robinson, Thomas	Meet with D. Medway and L. Donatelli to review carve-out gain on sale of loans allocation methodology.	\$465.00	0.5	\$232.50
Robinson, Thomas	Meet with L. Florence and J. Scudder to review status of the carve-out audit.	\$465.00	0.7	\$325.50
Robinson, Thomas	Review carve-out financial statements.	\$465.00	1.8	\$837.00
Scudder, Jon	Review audit documentation for testing other liabilities for the Ocwen carve-out financial statement audit.	\$265.00	3.2	\$848.00
Scudder, Jon	Meet with T. Robinson and L. Florence to review status of the carve-out audit.	\$265.00	0.7	\$185.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

04/24/2013

Scudder, Jon	Perform audit procedures to test the allocation of executory contract cures for the Ocwen carve-out financial statements.	\$265.00	3.1	\$821.50
Scudder, Jon	Audit principal payments received relating to the cash flow statement for the Ocwen carve-out financial statements.	\$265.00	3.7	\$980.50
Skrobosinski, Jim	Review cash flow statement workpapers.	\$390.00	0.6	\$234.00
Soehnel, Reed	Perform audit procedures for the Ocwen related party footnote.	\$225.00	2.5	\$562.50
Soehnel, Reed	Document audit procedures for the Ocwen related party footnote.	\$225.00	2.8	\$630.00
Soehnel, Reed	Perform audit procedures for the Ocwen carve-out related party transactions.	\$225.00	0.3	\$67.50
Stevenson, Brad	Review mortgage servicing rights disclosures within the Ocwen carve-out financial statements.	\$465.00	1.3	\$604.50
Stevenson, Brad	Review testing of derivatives collateral balances within the Ocwen carve-out financial statements.	\$465.00	1.4	\$651.00
Sunderland, Daniel	Review of Ocwen working papers.	\$465.00	3.0	\$1,395.00
Trosper, Dustin	Audit other assets for the Ocwen carve-out audit.	\$225.00	3.4	\$765.00
Vazquez, Sol	Perform auditing procedures for general and administrative expenses for the Ocwen carve-out audit.	\$225.00	4.1	\$922.50
Vazquez, Sol	Prepare audit documentation for other liabilities for the Ocwen carve-out audit.	\$225.00	3.8	\$855.00
Vazquez, Sol	Prepare audit documentation for general and administrative expenses for the Ocwen carve-out audit.	\$225.00	3.2	\$720.00
Wang, Ellen	Review derivative footnote testing documentation.	\$265.00	4.3	\$1,139.50
York, LaRon	Prepare financial statements tie-out for the servicing operation combined financial statements.	\$225.00	2.3	\$517.50
York, LaRon	Review year-end summary of misstatements for the servicing operations combined financial statements.	\$225.00	2.8	\$630.00
York, LaRon	Prepare the year-end summary of misstatements for the servicing operations combined financial statements.	\$225.00	2.2	\$495.00
York, LaRon	Document year-end summary of misstatements for the servicing operations combined financial statements.	\$225.00	1.9	\$427.50
Zayas, Marilitza	Perform testing of interest income for Ocwen.	\$265.00	3.9	\$1,033.50
Zayas, Marilitza	Testing of on-balance sheet subserviced loans.	\$265.00	0.3	\$79.50

04/25/2013

Baker, Todd	Review tax related footnote disclosures.	\$465.00	1.3	\$604.50
Brown, David	Document audit procedures on the mortgage servicing rights derivative hedge balances.	\$225.00	0.9	\$202.50
Dabevski, Desislava	Prepare overall Ocwen income statement analytic testing.	\$225.00	1.9	\$427.50
Dabevski, Desislava	Document overall Ocwen balance sheet analytic testing.	\$225.00	1.7	\$382.50

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/25/2013				
Dabevski, Desislava	Document overall Ocwen income statement analytic testing.	\$225.00	2.4	\$540.00
Donatelli, Lauren	Perform gain/loss on sale of mortgage loans testing procedures for 2011.	\$225.00	4.7	\$1,057.50
Donatelli, Lauren	Document gain/loss on sale of mortgage loans testing procedures for 2011.	\$225.00	3.8	\$855.00
Donatelli, Lauren	Test the client provided schedules provided for gain/loss on sale of mortgage loans testing procedures for 2011.	\$225.00	3.5	\$787.50
Fischer, Leslie	Review audit documentation for derivatives and hedge activities.	\$325.00	3.1	\$1,007.50
Florence, LaKeisha	Meet with T. Robinson and J. Scudder to review status of carve-out substantive audit procedures.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Review general and administrative testing for Ocwen carve-out financial statement audit.	\$390.00	1.7	\$663.00
Florence, LaKeisha	Review client provided documentation for evaluation of out of period adjustments.	\$390.00	1.4	\$546.00
Florence, LaKeisha	Meet with T. Robinson, S. Pfeffer and J. Scudder to review status of carve-out financial statement audit.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Review test approach for gain on sale for Ocwen carve-out financial statement audit.	\$390.00	2.4	\$936.00
Florence, LaKeisha	Update open items listing for Ocwen carve-out financial statement audit.	\$390.00	1.2	\$468.00
Florence, LaKeisha	Meet with P. Tobkin to discuss audit approach for compensation and benefits expense for Ocwen carve-out financial statement audit.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Call with J. Horner to discuss audit approach for compensation and benefits expense for Ocwen carve-out financial statements.	\$390.00	0.3	\$117.00
Folk, Darnell	Document testing of non-interest expenses.	\$265.00	2.3	\$609.50
Folk, Darnell	Review employee benefit expenses testing.	\$265.00	2.7	\$715.50
Folk, Darnell	Review Ocwen financial statements disclosures.	\$265.00	0.3	\$79.50
Folk, Darnell	Review client support for non-interest expenses.	\$265.00	2.1	\$556.50
Folk, Darnell	Perform test of non-interest expenses.	\$265.00	2.6	\$689.00
Green, Erin	Review testing of fair value of debt for component financial statements.	\$390.00	0.6	\$234.00
Kozlowski, Terri	Review testing of Ocwen income tax balances.	\$390.00	1.9	\$741.00
Kozlowski, Terri	Perform tests of Ocwen income tax disclosures and balances.	\$390.00	3.2	\$1,248.00
Lannon, Anne	Review Ocwen executed sale agreement.	\$225.00	0.6	\$135.00
Lannon, Anne	Review Ocwen documents regarding assets to be acquired.	\$225.00	0.6	\$135.00
Ma, Helene	Perform testing of income tax footnote.	\$265.00	2.5	\$662.50
Ma, Helene	Document testing of income tax footnote.	\$265.00	2.5	\$662.50
Ma, Helene	Perform substantive testing of cash flow amounts.	\$265.00	3.5	\$927.50
Ma, Helene	Document substantive testing of cash flow amounts.	\$265.00	3.5	\$927.50

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/25/2013				
Medway, David	Test Ocwen related purchased servicing UPB.	\$265.00	2.3	\$609.50
Medway, David	Prepare Ocwen balance sheet analytic.	\$265.00	2.6	\$689.00
Nealon, Matt	Document testing of the statement of cash flows.	\$225.00	3.8	\$855.00
Nealon, Matt	Perform testing of interest income.	\$225.00	3.1	\$697.50
Nealon, Matt	Perform test for interest income in the Ocwen carve-out financial statements.	\$225.00	3.9	\$877.50
Pfeffer, Sandy	Review of the Ocwen financial statements.	\$465.00	0.5	\$232.50
Rankin, Crystal	Test the debt fair valuation disclosures.	\$265.00	1.8	\$477.00
Rayes, Omar	Audit the weighted average interest rate percentages disclosed in borrowings footnote.	\$225.00	2.4	\$540.00
Reade, Dave	Perform audit procedures on Ocwen carve-out financial statement balances.	\$390.00	3.8	\$1,482.00
Reade, Dave	Document audit procedures on Ocwen carve-out financial statement balances.	\$390.00	1.1	\$429.00
Robinson, Thomas	Review Ocwen management representation letter.	\$465.00	1.3	\$604.50
Robinson, Thomas	Meet with S. Pfeffer, L. Florence and J. Scudder to review status of carve-out financial statement audit.	\$465.00	0.5	\$232.50
Robinson, Thomas	Meet with L. Florence and J. Scudder to review status of carve-out substantive audit procedures.	\$465.00	0.5	\$232.50
Robinson, Thomas	Review tax disclosures in the carve-out financial statements.	\$465.00	1.8	\$837.00
Robinson, Thomas	Review carve-out debt substantive testing procedures.	\$465.00	0.7	\$325.50
Scudder, Jon	Meet with T. Robinson and S. Pfeffer, L. Florence to review status of the carve-out financial statement audit.	\$265.00	0.5	\$132.50
Scudder, Jon	Review other non interest expense audit testing documentation for the Ocwen carve-out financial statements.	\$265.00	2.5	\$662.50
Scudder, Jon	Meet with T. Robinson and L. Florence to review the status of the carve-out substantive audit procedures.	\$265.00	0.5	\$132.50
Scudder, Jon	Prepare audit documentation for testing executory contract cures for the Ocwen carve-out financial statements.	\$265.00	2.4	\$636.00
Scudder, Jon	Perform audit procedures to test mortgage penalties and fines expense for the Ocwen carve-out financial statements.	\$265.00	2.7	\$715.50
Scudder, Jon	Prepare audit procedures to test non conditional repurchase obligation loans held for sale for the Ocwen carve-out financial statements.	\$265.00	3.8	\$1,007.00
Skrobosinski, Jim	Review cash flow statement workpapers.	\$390.00	0.5	\$195.00
Skrobosinski, Jim	Review carve-out cash flow statement.	\$390.00	0.5	\$195.00
Soehnel, Reed	Perform audit procedures for the Ocwen related party footnote.	\$225.00	1.5	\$337.50
Stevenson, Brad	Review testing of income tax balances for Ocwen carve-out financial statements.	\$465.00	3.8	\$1,767.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Carve-Out Financial Statements (Ocwen) Audit

04/25/2013

Stevenson, Brad	Review draft of Ocwen carve-out financial statements.	\$465.00	0.7	\$325.50
Trosper, Dustin	Audit other assets for the Ocwen carve-out audit.	\$225.00	2.4	\$540.00
Vazquez, Sol	Prepare audit documentation for other liabilities for the Ocwen carve-out audit.	\$225.00	3.1	\$697.50
Vazquez, Sol	Perform auditing procedures for general and administrative expenses for the Ocwen carve-out audit.	\$225.00	3.9	\$877.50
Verdiyan, Bella	Perform audit procedures on ResCap's tax valuation allowance.	\$325.00	2.5	\$812.50
Wang, Ellen	Document testing of allocation methodology.	\$265.00	1.7	\$450.50
York, LaRon	Prepare financial statements tie-out for the servicing operation combined financial statements.	\$225.00	3.1	\$697.50
York, LaRon	Perform audit procedures on servicer advances.	\$225.00	2.9	\$652.50
York, LaRon	Summarize the status of the ResCap audit for presentation to J. Horner.	\$225.00	1.2	\$270.00
York, LaRon	Perform audit procedures on government loan receivables.	\$225.00	2.1	\$472.50
Zayas, Marilitza	Perform testing of compensatory fees balances.	\$265.00	0.5	\$132.50
Zayas, Marilitza	Perform testing of interest income for Ocwen with M. Nealon.	\$265.00	3.4	\$901.00
Zayas, Marilitza	Discuss subserviced domestic loans portfolio balances with T. Towers and J. Scudder.	\$265.00	0.3	\$79.50

04/26/2013

Brown, David	Document audit procedures on the mortgage servicing rights derivative hedge balances.	\$225.00	0.8	\$180.00
Brown, David	Meet with B. Stevenson, D. Brown, L. Fischer, and E. Wang to discuss documentation of the derivative work paper for the Ocwen carve-out audit.	\$225.00	0.4	\$90.00
Dabevski, Desislava	Summarize the status of the carve-out audit procedures.	\$225.00	2.1	\$472.50
Dabevski, Desislava	Prepare overall Ocwen balance sheet analytic testing.	\$225.00	1.4	\$315.00
Donatelli, Lauren	Perform gain/loss on sale of mortgage loans testing procedures for 2010.	\$225.00	3.9	\$877.50
Donatelli, Lauren	Document gain/loss on sale of mortgage loans testing procedures for 2010.	\$225.00	2.5	\$562.50
Donatelli, Lauren	Test the client provided schedules provided for gain/loss on sale of mortgage loans testing procedures for 2010.	\$225.00	1.6	\$360.00
Fischer, Leslie	Meet with B. Stevenson, D. Brown, L. Fischer, and E. Wang to discuss documentation of the derivative work paper for the Ocwen carve-out audit.	\$325.00	0.4	\$130.00
Fischer, Leslie	Review gain on sale balances testing.	\$325.00	0.4	\$130.00
Fischer, Leslie	Meet with B. Stevenson, E. Wang and D. Brown regarding the documentation of derivative work paper for Ocwen carve-out audit.	\$325.00	1.9	\$617.50
Florence, LaKeisha	Review miscellaneous expense testing for Ocwen carve-out financial statements.	\$390.00	1.9	\$741.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/26/2013				
Florence, LaKeisha	Review allocated general and administrative expenses footnote for Ocwen carve-out financial statement audit.	\$390.00	1.2	\$468.00
Florence, LaKeisha	Review employee benefits testing for Ocwen carve-out financial statement audit.	\$390.00	0.9	\$351.00
Florence, LaKeisha	Review audit procedures for provision for uncollectible amounts for Ocwen carve-out financial statement audit.	\$390.00	2.1	\$819.00
Florence, LaKeisha	Document audit procedures for provision for uncollectible amounts for Ocwen carve-out financial statement audit.	\$390.00	0.3	\$117.00
Folk, Darnell	Document testing of employee benefit expenses.	\$265.00	2.7	\$715.50
Folk, Darnell	Document testing of non-interest expenses.	\$265.00	2.1	\$556.50
Folk, Darnell	Review employee benefit expenses testing.	\$265.00	1.2	\$318.00
Folk, Darnell	Review client support for employee benefit plan expenses.	\$265.00	1.1	\$291.50
Folk, Darnell	Perform test of employee benefit expenses.	\$265.00	2.9	\$768.50
Green, Erin	Review audit testing of debt for component financial statements.	\$390.00	0.5	\$195.00
Harrison, Brian	Perform review of footnote disclosures.	\$225.00	2.0	\$450.00
Kozlowski, Terri	Review testing of Ocwen carve-out income tax balances.	\$390.00	1.6	\$624.00
Ma, Helene	Document substantive testing of cash flow amounts.	\$265.00	0.7	\$185.50
Ma, Helene	Perform substantive testing of cash flow amounts.	\$265.00	3.5	\$927.50
Ma, Helene	Perform testing of client provided cash flow schedules.	\$265.00	1.3	\$344.50
Medway, David	Test Ocwen related purchased servicing UPB.	\$265.00	2.1	\$556.50
Medway, David	Review gain on sale of mortgage loans testing.	\$265.00	4.1	\$1,086.50
Nealon, Matt	Document testing of interest income.	\$225.00	3.2	\$720.00
Nealon, Matt	Perform tests of interest income in the Ocwen carve-out financial statements.	\$225.00	3.3	\$742.50
Nealon, Matt	Document testing of the statement of cash flows.	\$225.00	3.5	\$787.50
Reade, Dave	Perform audit procedures on Ocwen carve-out financial statement balances.	\$390.00	3.6	\$1,404.00
Robinson, Thomas	Review Ocwen consent.	\$465.00	0.6	\$279.00
Robinson, Thomas	Review carve-out financial statement income tax disclosures.	\$465.00	1.3	\$604.50
Robinson, Thomas	Review carve-out audit required communications with those charged with governance.	\$465.00	2.1	\$976.50
Robinson, Thomas	Review carve-out audit management representation letters.	\$465.00	0.8	\$372.00
Scudder, Jon	Review general and administrative expense footnote testing for the Ocwen carve-out financial statements.	\$265.00	2.8	\$742.00
Scudder, Jon	Perform tie-out procedures to test other liabilities for the Ocwen carve-out financial statements.	\$265.00	2.9	\$768.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/26/2013				
Scudder, Jon	Review tie-out documentation relating to testing of other non interest expense for the Ocwen carve-out financial statements.	\$265.00	2.1	\$556.50
Scudder, Jon	Review tie-out procedures to testing the contingencies footnote for the Ocwen carve-out financial statements.	\$265.00	1.7	\$450.50
Scudder, Jon	Perform testing procedures for employee benefit plan expense for the Ocwen carve-out financial statements.	\$265.00	1.9	\$503.50
Soehnel, Reed	Perform audit procedures for the Ocwen related party footnote.	\$225.00	1.6	\$360.00
Stevenson, Brad	Review testing of servicing fees recorded within the Ocwen carve-out financial statements.	\$465.00	1.2	\$558.00
Stevenson, Brad	Meet with B. Stevenson, D. Brown, L Fischer, and E. Wang to discuss documentation of the derivative work paper for the Ocwen carve-out audit.	\$465.00	0.4	\$186.00
Sunderland, Daniel	Review of Ocwen working papers.	\$465.00	3.0	\$1,395.00
Trosper, Dustin	Audit other revenue for the Ocwen carve-out audit.	\$225.00	3.1	\$697.50
Vazquez, Sol	Prepare audit documentation for general and administrative expense allocation methodology for the Ocwen carve-out audit.	\$225.00	2.9	\$652.50
Vazquez, Sol	Prepare audit documentation for testing general and administrative expense allocation methodology for the Ocwen carve-out audit.	\$225.00	3.1	\$697.50
Vazquez, Sol	Perform auditing procedures for general and administrative expenses for the Ocwen carve-out audit.	\$225.00	2.8	\$630.00
Wang, Ellen	Meet with B. Stevenson, D. Brown, L Fischer, and E. Wang to discuss documentation of the derivative work paper for the Ocwen carve-out audit.	\$265.00	0.4	\$106.00
York, LaRon	Review status of the audit engagement.	\$225.00	1.3	\$292.50
York, LaRon	Prepare audit summary documentation.	\$225.00	1.2	\$270.00
York, LaRon	Perform audit procedures on other non-interest expenses.	\$225.00	2.1	\$472.50
York, LaRon	Review supporting templates pertaining to match funded advances disclosure.	\$225.00	1.2	\$270.00
York, LaRon	Perform other non-interest expense testing.	\$225.00	2.4	\$540.00
Zayas, Marilitza	Perform testing of interest income for Ocwen.	\$265.00	0.7	\$185.50
04/27/2013				
Florence, LaKeisha	Update documentation in the summary memo for Ocwen carve-out financial statement audit.	\$390.00	3.1	\$1,209.00
Florence, LaKeisha	Review workpapers for government loan insurance receivables for Ocwen carve-out financials statement audit.	\$390.00	1.3	\$507.00
Reade, Dave	Perform audit procedures on Ocwen carve-out financial statement balances.	\$390.00	0.6	\$234.00
Scudder, Jon	Prepare audit documentation for testing mortgage loans held for sale for the Ocwen carve-out financial statements.	\$265.00	3.6	\$954.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/27/2013				
Scudder, Jon	Review contingencies tie-out documentation for the Ocwen carve-out financial statements.	\$265.00	2.9	\$768.50
Scudder, Jon	Prepare audit planning documentation for the Ocwen carve-out financial statement audit.	\$265.00	2.5	\$662.50
York, LaRon	Perform testing of servicer advances.	\$225.00	2.1	\$472.50
04/28/2013				
Alaba, Jude Earl	Review carve-out financial statements.	\$390.00	2.0	\$780.00
Dudek, Frank	Review carve-out financial statements for Ocwen transaction.	\$465.00	2.0	\$930.00
Florence, LaKeisha	Review audit testing for the provision for uncollectible accounts for Ocwen carve-out financial statement audit.	\$390.00	1.9	\$741.00
Florence, LaKeisha	Document audit testing for the provision for uncollectible accounts for Ocwen carve-out financial statement audit.	\$390.00	2.1	\$819.00
Reade, Dave	Review servicing loss testing workpapers for the Ocwen carve-out.	\$390.00	0.9	\$351.00
Reade, Dave	Review executory cure testing workpapers for the Ocwen carve-out.	\$390.00	1.8	\$702.00
Robinson, Thomas	Review carve-out audit planning memo.	\$465.00	1.1	\$511.50
Robinson, Thomas	Review carve-out audit summary memorandum.	\$465.00	2.3	\$1,069.50
Scudder, Jon	Review audit documentation to test cash flows from loans held for sale for the Ocwen carve-out audit.	\$265.00	2.9	\$768.50
Scudder, Jon	Review reporting documentation for the Ocwen carve-out.	\$265.00	3.1	\$821.50
04/29/2013				
Alaba, Jude Earl	Review carve-out financial statements.	\$390.00	2.0	\$780.00
Alaba, Jude Earl	Meet with T. Robinson, L. Florence, J. Scudder and F. Dudek to discuss the status of filing of the carve-out financial statements.	\$390.00	0.6	\$234.00
Dudek, Frank	Meet with T. Robinson, L. Florence, J. Scudder and J. Alaba to discuss the status of filing the carve-out financial statements.	\$465.00	0.6	\$279.00
Fischer, Leslie	Review related parties footnote tie-out.	\$325.00	0.4	\$130.00
Florence, LaKeisha	Review client provided schedules for cash flow statement in the Ocwen carve-out financial statement audit.	\$390.00	2.1	\$819.00
Florence, LaKeisha	Review compensation and employee benefit audit testing for Ocwen carve-out financial statement audit.	\$390.00	1.4	\$546.00
Florence, LaKeisha	Conference call with N. Rock and S. Peach to discuss open items for Ocwen carve-out financial statement audit.	\$390.00	0.4	\$156.00
Florence, LaKeisha	Meet with T. Robinson, J. Scudder, F. Dudek and J. Alaba to discuss status of filing the carve-out financial statements.	\$390.00	0.6	\$234.00
Florence, LaKeisha	Meet with T. Robinson, J. Scudder and N. Rock to review status of the carve-out substantive audit procedures.	\$390.00	0.6	\$234.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/29/2013				
Florence, LaKeisha	Meet with T. Robinson, S. Pfeffer and J. Scudder to discuss status of filing the carve-out financial statements.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Review open items listing for Ocwen carve-out financial statement audit.	\$390.00	1.1	\$429.00
Folk, Darnell	Review client support for compensation and benefits expenses.	\$265.00	1.7	\$450.50
Folk, Darnell	Perform test of compensation and benefits expenses.	\$265.00	2.1	\$556.50
Folk, Darnell	Review Ocwen financial statements disclosures.	\$265.00	2.3	\$609.50
Folk, Darnell	Review client support for non-interest expenses testing.	\$265.00	1.8	\$477.00
Folk, Darnell	Perform test of non-interest expenses.	\$265.00	2.1	\$556.50
Kozlowski, Terri	Perform tests of income tax disclosures for Ocwen carve-out financial statements.	\$390.00	1.1	\$429.00
Kozlowski, Terri	Document testing of Ocwen carve-out footnote disclosures for income tax.	\$390.00	0.3	\$117.00
Ma, Helene	Perform testing of client provided cash flow schedules.	\$265.00	0.5	\$132.50
Medway, David	Review Ocwen servicing activities footnote.	\$265.00	3.2	\$848.00
Nealon, Matt	Perform tests of interest income for Ocwen carve-out financial statements.	\$225.00	3.1	\$697.50
Nealon, Matt	Prepare audit documentation for testing of interest income for Ocwen carve-out financial statements.	\$225.00	3.3	\$742.50
Nealon, Matt	Review client prepared schedules for interest income in the Ocwen carve-out financial statements.	\$225.00	2.9	\$652.50
Nealon, Matt	Continued to prepare audit documentation for testing of interest income for Ocwen carve-out financial statements.	\$225.00	2.7	\$607.50
Pfeffer, Sandy	Review of the Ocwen financial statements.	\$465.00	1.0	\$465.00
Reade, Dave	Audit Ocwen carve-out financial statement disclosures.	\$390.00	3.4	\$1,326.00
Robinson, Thomas	Meet with L. Florence, J. Scudder and N. Rock to review status of the carve-out substantive audit procedures.	\$465.00	0.6	\$279.00
Robinson, Thomas	Review carve-out audit footnote disclosure workpapers.	\$465.00	3.7	\$1,720.50
Robinson, Thomas	Review carve-out audit Form 8-K.	\$465.00	1.6	\$744.00
Robinson, Thomas	Meet with L. Florence, J. Scudder, F. Dudek and J. Alaba to discuss status of filing the carve-out financial statements.	\$465.00	0.6	\$279.00
Robinson, Thomas	Meet with S. Pfeffer, L. Florence and J. Scudder to discuss status of filing the carve-out financial statements.	\$465.00	0.5	\$232.50
Scudder, Jon	Meet with T. Robinson, S. Pfeffer and L. Florence to discuss status of filing the carve-out financial statements.	\$265.00	0.5	\$132.50
Scudder, Jon	Prepare audit documentation for testing loans held for sale for the Ocwen carve-out audit.	\$265.00	3.6	\$954.00

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2013 - April 30, 2013

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/29/2013				
Scudder, Jon	Perform audit procedures to test servicing losses for the Ocwen carve-out audit.	\$265.00	2.8	\$742.00
Scudder, Jon	Meet with T. Robinson, L. Florence, F. Dudek and J. Alaba to discuss status of filing the carve-out financial statements.	\$265.00	0.6	\$159.00
Scudder, Jon	Meet with T. Robinson, L. Florence and N. Rock to review status of the carve-out substantive audit procedures.	\$265.00	0.6	\$159.00
Skrobosinski, Jim	Review Ocwen cash flow statement and related support.	\$390.00	1.6	\$624.00
Skrobosinski, Jim	Meet with L. Ma, J. Scudder, and L. Florence to discuss the status of cash flow statement.	\$390.00	0.5	\$195.00
Soehnel, Reed	Perform audit procedures for the related party footnote.	\$225.00	1.3	\$292.50
Trosper, Dustin	Tie-out government loan insurance receivable balance to testing performed for the Ocwen carve-out audit.	\$225.00	2.6	\$585.00
Vazquez, Sol	Document procedures performed for other liabilities for the Ocwen carve-out audit.	\$225.00	3.1	\$697.50
Vazquez, Sol	Perform auditing procedures for other liabilities for the Ocwen carve-out audit.	\$225.00	2.9	\$652.50
Vazquez, Sol	Perform auditing procedures for other non interest expense for the Ocwen carve-out audit.	\$225.00	3.4	\$765.00
York, LaRon	Perform audit procedures for our other non-interest expense testing for the combined financial statements.	\$225.00	3.1	\$697.50
York, LaRon	Document audit procedures for our other non-interest expense testing for the combined financial statements.	\$225.00	1.8	\$405.00
Zayas, Marilitza	Perform testing of interest income for Ocwen carve-out.	\$265.00	1.1	\$291.50
04/30/2013				
Baker, Todd	Call with L. Grasso Moon and T. Kozlowski to discuss carve-out footnote.	\$465.00	0.4	\$186.00
Donatelli, Lauren	Perform tie-out of servicer advances in footnote 4 of servicing activities in the Ocwen financial statements.	\$225.00	1.7	\$382.50
Donatelli, Lauren	Perform tie-out of match funded advances in footnote 4 of servicing activities in the Ocwen financial statements.	\$225.00	2.9	\$652.50
Donatelli, Lauren	Perform tie-out of delinquency table in footnote 4 of servicing activities in the Ocwen financial statements.	\$225.00	3.7	\$832.50
Donatelli, Lauren	Tie-out footnote 14 of contingencies in the Ocwen financial statements.	\$225.00	2.1	\$472.50
Florence, LaKeisha	Meet with T. Robinson, J. Skrobosinski and H. Ma to review status of the cash flow testing procedures.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Meet with T. Robinson and J. Scudder to prepare for meeting with Ocwen management to review status of the carve-out audit.	\$390.00	0.5	\$195.00
Florence, LaKeisha	Meet with T. Robinson, B. Stevenson and J. Scudder to review status of substantive testing for the carve-out audit.	\$390.00	0.6	\$234.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/30/2013				
Florence, LaKeisha	Meet with N. Rock and S. Peach to discuss updates to cash flow statement for Ocwen carve-out financial statement audit.	\$390.00	1.2	\$468.00
Florence, LaKeisha	Review testing of general and administration allocation for the Ocwen carve-out financial statement audit.	\$390.00	2.1	\$819.00
Florence, LaKeisha	Review compensation and employee benefit audit testing for the Ocwen carve-out financial statement audit.	\$390.00	1.1	\$429.00
Florence, LaKeisha	Review revised client provided documentation for the cash flow statement for Ocwen carve-out financial statement audit.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Test revised client provided documentation for the cash flow statement for the Ocwen carve-out financial statement audit.	\$390.00	2.3	\$897.00
Folk, Darnell	Document testing of non-interest expenses.	\$265.00	2.1	\$556.50
Folk, Darnell	Review client support for benefits and compensation expenses.	\$265.00	1.8	\$477.00
Folk, Darnell	Perform test of benefits and compensation expenses.	\$265.00	2.8	\$742.00
Folk, Darnell	Review client support for non-interest expenses.	\$265.00	1.7	\$450.50
Folk, Darnell	Perform testing of non-interest expenses.	\$265.00	1.6	\$424.00
Green, Erin	Review debt audit workpaper.	\$390.00	0.8	\$312.00
Kozlowski, Terri	Perform tests of Ocwen carve-out income tax balances and disclosures.	\$390.00	1.2	\$468.00
Kozlowski, Terri	Document tests of Ocwen carve-out income tax balances and disclosures.	\$390.00	0.4	\$156.00
Lannon, Anne	Tie-out Ocwen abbreviated financial statements.	\$225.00	0.8	\$180.00
Ma, Helene	Perform substantive testing of cash flow amounts.	\$265.00	2.5	\$662.50
Ma, Helene	Document substantive testing of cash flow amounts.	\$265.00	1.0	\$265.00
Ma, Helene	Meet with S. Peach to discuss cash flow statement amounts.	\$265.00	0.5	\$132.50
Ma, Helene	Meet with T. Robinson, L. Florence and J. Skrobosinski to review status of cash flow testing procedures.	\$265.00	0.5	\$132.50
Medway, David	Test Ocwen component servicing disclosures.	\$265.00	3.5	\$927.50
Nealon, Matt	Prepare audit documentation for testing of interest income for Ocwen carve-out financial statements.	\$225.00	2.1	\$472.50
Nealon, Matt	Perform test of interest income for the Ocwen carve-out financial statements.	\$225.00	3.9	\$877.50
Pfeffer, Sandy	Review of the Ocwen financial statements.	\$465.00	2.0	\$930.00
Rayes, Omar	Audit debt disclosures in the borrowings footnote.	\$225.00	1.6	\$360.00
Reade, Dave	Review Ocwen carve-out financial statement testing workpapers.	\$390.00	3.8	\$1,482.00
Reade, Dave	Audit Ocwen carve-out financial statement disclosures.	\$390.00	1.4	\$546.00
Robinson, Thomas	Meet with L. Florence, J. Skrobosinski and H. Ma to review status of cash flow test procedures.	\$465.00	0.5	\$232.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
04/30/2013				
Robinson, Thomas	Review substantive testing of the statement of cash flows.	\$465.00	3.1	\$1,441.50
Robinson, Thomas	Review carve-out audit summary memo.	\$465.00	1.4	\$651.00
Robinson, Thomas	Meet with B. Stevenson, L. Florence and J. Scudder to review status of the substantive testing for the carve-out audit.	\$465.00	0.6	\$279.00
Robinson, Thomas	Meet with L. Florence and J. Scudder to prepare for meeting with Ocwen management to review status of carve-out audit.	\$465.00	0.5	\$232.50
Scudder, Jon	Meet with T. Robinson, B. Stevenson and L. Florence to review status of the substantive testing for the carve-out audit.	\$265.00	0.6	\$159.00
Scudder, Jon	Meet with T. Robinson and L. Florence to prepare for the meeting with Ocwen management to review status of the carve-out audit.	\$265.00	0.5	\$132.50
Scudder, Jon	Review balance sheet and income statement analytic for Ocwen carve-out audit.	\$265.00	3.1	\$821.50
Scudder, Jon	Perform tie-out procedures to the Ocwen carve-out audit footnote disclosures.	\$265.00	2.8	\$742.00
Skrobosinski, Jim	Review statement of cash flows testing procedures.	\$390.00	0.9	\$351.00
Skrobosinski, Jim	Meet with T. Robinson, L. Florence, and L. Ma to review the status of the cash flow testing procedures.	\$390.00	0.5	\$195.00
Skrobosinski, Jim	Meet with S. Peach, L. Florence, and L. Ma to discuss comments on the statement of cash flows.	\$390.00	0.5	\$195.00
Stevenson, Brad	Review mortgage servicing rights testing for carve-out financial statements.	\$465.00	0.8	\$372.00
Stevenson, Brad	Meet with T. Robinson, L. Florence, and J. Scudder to review the status of the substantive testing for the carve-out audit.	\$465.00	0.6	\$279.00
York, LaRon	Perform audit procedures for our other non-interest expense testing for the combined financial statements.	\$225.00	2.7	\$607.50
York, LaRon	Document audit procedures for our other non-interest expense testing for the combined financial statements.	\$225.00	2.8	\$630.00
York, LaRon	Perform expense testing for the combined financial statements.	\$225.00	0.6	\$135.00
Zayas, Marilitza	Perform testing of interest income for Ocwen carve-out.	\$265.00	3.4	\$901.00
Subtotal for Carve-Out Financial Statements (Ocwen) Audit:			1,811.0	\$525,233.00

Examiner Documentation Request

03/04/2013

Kozlowski, Terri	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	0.5	\$145.00
------------------	--	----------	-----	----------

ResCap Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Examiner Documentation Request

03/04/2013

Pangrazzi, Michael	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	1.0	\$215.00
Reade, Dave	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	1.1	\$319.00
Schafka, Christine	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	1.1	\$236.50

03/05/2013

Antwan, Juliette	Prepare and retain ResCap audit related electronic email files and manual and hard copy working papers in accordance with the subpoena and preservation request.	\$175.00	2.1	\$367.50
Fischer, Leslie	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$265.00	1.1	\$291.50
Florence, LaKeisha	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	1.5	\$435.00
Green, Erin	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	4.2	\$1,218.00
Lang, Nick	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	2.8	\$602.00
Pangrazzi, Michael	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	3.0	\$645.00
Psakhis, Olga	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$265.00	2.3	\$609.50
Rayes, Omar	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$175.00	2.0	\$350.00
Reade, Dave	Assemble ResCap audit documentation in response to the examiner documentation request.	\$290.00	2.6	\$754.00
Reade, Dave	Meet with J. Williams and M. Balmer to discuss the examiner's subpoena and documentation request requirements.	\$290.00	1.0	\$290.00
Reade, Dave	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	0.7	\$203.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Examiner Documentation Request

03/05/2013

Schafka, Christine	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	0.9	\$193.50
Stevenson, Brad	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$365.00	3.4	\$1,241.00

03/06/2013

Antwan, Juliette	Prepare and retain ResCap audit related electronic email files and manual and hard copy working papers in accordance with the subpoena and preservation request.	\$175.00	0.9	\$157.50
Bunn, Greg	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	8.1	\$1,741.50
Dehart, Laura	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$365.00	1.0	\$365.00
Fischer, Leslie	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$265.00	0.8	\$212.00
Florence, LaKeisha	Prepare and retain ResCap audit related electronic email files in accordance with the subpoena and preservation request.	\$290.00	2.6	\$754.00
Florence, LaKeisha	Prepare and retain ResCap audit related hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	4.7	\$1,363.00
Florence, LaKeisha	Prepare and retain ResCap audit related electronic working papers in accordance with the subpoena and preservation request.	\$290.00	2.0	\$580.00
Green, Erin	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	3.3	\$957.00
Kozlowski, Terri	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	2.0	\$580.00
Lang, Nick	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	2.2	\$473.00
Moss, Morgan	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$175.00	3.5	\$612.50
Petrovski, Biljana	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$265.00	3.4	\$901.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Examiner Documentation Request

03/06/2013

Psakhis, Olga	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$265.00	3.4	\$901.00
Reade, Dave	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	7.1	\$2,059.00
Schafka, Christine	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	0.6	\$129.00
Stevenson, Brad	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$365.00	1.6	\$584.00
York, LaRon	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$175.00	2.7	\$472.50

03/07/2013

Dehart, Laura	Prepare and retain ResCap audit related electronic email files in accordance with the subpoena and preservation request.	\$365.00	4.7	\$1,715.50
Dehart, Laura	Prepare and retain ResCap audit related electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$365.00	4.3	\$1,569.50
Petrovski, Biljana	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$265.00	0.9	\$238.50
Psakhis, Olga	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$265.00	2.8	\$742.00
York, LaRon	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$175.00	1.1	\$192.50

03/08/2013

Dehart, Laura	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$365.00	1.0	\$365.00
Moss, Morgan	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$175.00	1.0	\$175.00
Pangrazzi, Michael	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	0.5	\$107.50
Petrovski, Biljana	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$265.00	3.7	\$980.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Examiner Documentation Request</i>				
03/08/2013				
Psakhis, Olga	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$265.00	1.0	\$265.00
Robinson, Thomas	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$365.00	2.1	\$766.50
03/09/2013				
Moss, Morgan	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$175.00	1.5	\$262.50
03/11/2013				
Brown, David	Prepare and retain ResCap audit related electronic email files and manual and hard copy working papers in accordance with the subpoena and preservation request.	\$175.00	1.6	\$280.00
Kozlowski, Terri	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	0.6	\$174.00
03/12/2013				
Antwan, Juliette	Prepare and retain ResCap audit related electronic email files and manual and hard copy working papers in accordance with the subpoena and preservation request.	\$175.00	2.5	\$437.50
Fischer, Leslie	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$265.00	0.5	\$132.50
Florence, LaKeisha	Prepare and retain ResCap audit related electronic email files in accordance with the subpoena and preservation request.	\$290.00	1.3	\$377.00
Florence, LaKeisha	Prepare and retain ResCap audit related electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	2.4	\$696.00
Green, Erin	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	2.4	\$696.00
Pangrazzi, Michael	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	1.5	\$322.50
Reade, Dave	Assemble ResCap audit documentation in response to the examiner documentation request.	\$290.00	4.4	\$1,276.00
Schafka, Christine	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	3.0	\$645.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
-------------	--------------------	-------------	--------------	-------------

Examiner Documentation Request

03/13/2013

Green, Erin	Prepare and retain ResCap audit related electronic email files and electronic and hard copy working papers in accordance with the subpoena and preservation request.	\$290.00	2.1	\$609.00
-------------	--	----------	-----	----------

Reade, Dave	Assemble ResCap audit documentation in response to the examiner documentation request.	\$290.00	5.9	\$1,711.00
-------------	--	----------	-----	------------

03/14/2013

Reade, Dave	Assemble ResCap audit documentation in response to the examiner documentation request.	\$290.00	5.4	\$1,566.00
-------------	--	----------	-----	------------

04/01/2013

Wang, Ellen	Prepare and retain ResCap audit related electronic email files and manual and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	1.0	\$215.00
-------------	--	----------	-----	----------

04/04/2013

Poisson, David	Prepare and retain ResCap audit related electronic email files and manual and hard copy working papers in accordance with the subpoena and preservation request.	\$175.00	2.3	\$402.50
----------------	--	----------	-----	----------

04/05/2013

Wang, Ellen	Prepare and retain ResCap audit related electronic email files and manual and hard copy working papers in accordance with the subpoena and preservation request.	\$215.00	0.5	\$107.50
-------------	--	----------	-----	----------

04/15/2013

Robinson, Thomas	Meeting with T. Robinson, C. Larson, D. Sordgen, M. Balmer, and J. Williams to discuss ResCap accounting and auditing matters in preparation for the meeting with the examiner.	\$365.00	6.0	\$2,190.00
------------------	---	----------	-----	------------

04/22/2013

Reade, Dave	Assemble ResCap audit documentation in response to the examiner documentation request.	\$290.00	0.4	\$116.00
-------------	--	----------	-----	----------

Robinson, Thomas	Perform research related to questions from the examiner regarding the accounting for loan modifications in accordance with the Department of Justice settlement.	\$365.00	0.5	\$182.50
------------------	--	----------	-----	----------

Subtotal for Examiner Documentation Request:

150.1	\$40,473.50
-------	-------------

Non-Working Travel

01/01/2013

Reade, Dave	Travel to Ft. Washington.	\$290.00	4.2	\$1,218.00
-------------	---------------------------	----------	-----	------------

01/04/2013

Reade, Dave	Travel from Ft. Washington to Detroit.	\$290.00	4.2	\$1,218.00
-------------	--	----------	-----	------------

01/07/2013

Stevenson, Brad	Travel from Detroit, MI to Fort Washington, PA.	\$365.00	2.3	\$839.50
-----------------	---	----------	-----	----------

01/10/2013

Stevenson, Brad	Travel from Ft. Washington to Detroit.	\$365.00	1.2	\$438.00
-----------------	--	----------	-----	----------

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Non-Working Travel</i>				
01/13/2013				
Reade, Dave	Travel to Ft. Washington.	\$290.00	4.2	\$1,218.00
York, LaRon	Travel from New York City to Ft. Washington.	\$175.00	2.1	\$367.50
01/17/2013				
Reade, Dave	Travel from Ft. Washington to Detroit.	\$290.00	4.2	\$1,218.00
York, LaRon	Travel from Ft. Washington to Detroit.	\$175.00	4.8	\$840.00
01/22/2013				
Reade, Dave	Travel from Detroit to Ft. Washington.	\$290.00	4.2	\$1,218.00
Stevenson, Brad	Travel from Detroit, MI to Fort Washington, PA.	\$365.00	4.5	\$1,642.50
01/25/2013				
Stevenson, Brad	Travel from Fort Washington, PA to Detroit, MI.	\$365.00	4.5	\$1,642.50
02/01/2013				
Reade, Dave	Travel from Ft. Washington to Detroit.	\$290.00	4.2	\$1,218.00
02/06/2013				
Stevenson, Brad	Travel time Detroit, MI to Fort Washington, PA.	\$365.00	3.0	\$1,095.00
02/08/2013				
Stevenson, Brad	Travel from Fort Washington, PA to Detroit, MI	\$365.00	3.0	\$1,095.00
02/27/2013				
Reade, Dave	Travel from Detroit to Fort Washington for ResCap audit.	\$290.00	5.1	\$1,479.00
02/28/2013				
Robinson, Thomas	Travel from Detroit to Ft. Washington.	\$365.00	4.6	\$1,679.00
03/01/2013				
Reade, Dave	Return travel from Ft. Washington to Detroit for ResCap audit.	\$290.00	4.2	\$1,218.00
Robinson, Thomas	Travel from Ft. Washington to Detroit.	\$365.00	4.2	\$1,533.00
03/19/2013				
Reade, Dave	Travel from Detroit to Ft. Washington for ResCap Audit.	\$290.00	4.2	\$1,218.00
Soehnel, Reed	Travel from Detroit to Ft. Washington for ResCap audit.	\$175.00	4.2	\$735.00
03/21/2013				
Robinson, Thomas	Travel from Detroit to Fort Washington for the ResCap/Ocwen carve-out financial statement audit.	\$365.00	4.2	\$1,533.00
03/22/2013				
Reade, Dave	Travel from Ft. Washington for ResCap audit.	\$290.00	4.2	\$1,218.00
Robinson, Thomas	Travel from Fort Washington back to Detroit for the ResCap/Ocwen carve-out financial statement audit.	\$365.00	4.3	\$1,569.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Non-Working Travel</i>				
03/22/2013				
Soehnel, Reed	Travel from Ft. Washington to Detroit for ResCap Audit.	\$175.00	4.2	\$735.00
03/24/2013				
Reade, Dave	Travel to Ft. Washington for ResCap audit.	\$290.00	4.2	\$1,218.00
03/27/2013				
Reade, Dave	Travel from Ft. Washington for ResCap audit.	\$290.00	4.2	\$1,218.00
04/02/2013				
Florence, LaKeisha	Travel from Detroit, MI to ResCap offices in Ft. Washington, PA.	\$290.00	4.0	\$1,160.00
Reade, Dave	Travel time from Detroit, MI to Ft. Washington, PA for ResCap audit.	\$290.00	4.2	\$1,218.00
Soehnel, Reed	Travel from Detroit to Ft. Washington for ResCap Audit.	\$175.00	5.5	\$962.50
York, LaRon	Travel time from Detroit to Fort Washington for ResCap audit.	\$175.00	4.8	\$840.00
04/03/2013				
Robinson, Thomas	Travel time from Detroit, MI to Ft. Washington, PA for the ResCap audit.	\$365.00	4.2	\$1,533.00
04/05/2013				
Florence, LaKeisha	Travel from ResCap in Ft. Washington, PA to Detroit, MI.	\$290.00	4.0	\$1,160.00
Robinson, Thomas	Travel time from Ft. Washington, PA to Detroit, MI for the ResCap audit.	\$365.00	4.3	\$1,569.50
York, LaRon	Travel time from Fort Washington to 30th Street train station.	\$175.00	0.8	\$140.00
04/07/2013				
Soehnel, Reed	Travel from Ft. Washington to Detroit for the ResCap audit.	\$175.00	5.2	\$910.00
York, LaRon	Travel time on return trip to Detroit for ResCap audit.	\$175.00	2.5	\$437.50
04/09/2013				
Florence, LaKeisha	Travel from Detroit, MI to ResCap location in Ft. Washington.	\$290.00	3.0	\$870.00
04/11/2013				
Florence, LaKeisha	Travel from Detroit, MI to ResCap location in Ft. Washington.	\$290.00	3.0	\$870.00
Reade, Dave	Travel time from Detroit, MI to Ft. Washington, PA for ResCap audit.	\$290.00	4.2	\$1,218.00
04/16/2013				
Reade, Dave	Travel time from Detroit, MI to Ft. Washington, PA for ResCap audit.	\$290.00	4.2	\$1,218.00
Robinson, Thomas	Travel time from New York to Ft. Washington, PA for the ResCap audit.	\$365.00	2.4	\$876.00
York, LaRon	Travel time from Detroit to Fort Washington for ResCap audit.	\$175.00	4.8	\$840.00

Residential Capital LLC

Deloitte & Touche LLP**Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Non-Working Travel</i>				
04/18/2013				
Robinson, Thomas	Travel time from Ft. Washington, PA to Detroit, MI for the ResCap audit. Significant flight delays were encountered.	\$365.00	6.2	\$2,263.00
04/19/2013				
York, LaRon	Travel from Fort Washington to 30th Street Train Station for ResCap audit.	\$175.00	1.2	\$210.00
04/21/2013				
York, LaRon	Travel time from Detroit airport to home for ResCap audit.	\$175.00	2.8	\$490.00
04/23/2013				
Florence, LaKeisha	Travel time from Detroit, MI to Ft. Washington, PA for the carve-out audit.	\$290.00	3.5	\$1,015.00
04/25/2013				
Florence, LaKeisha	Travel time from Ft. Washington, PA to Detroit, MI for the carve-out audit.	\$290.00	4.0	\$1,160.00
Reade, Dave	Travel time from Detroit, MI to Ft. Washington, PA for ResCap audit.	\$290.00	4.2	\$1,218.00
04/29/2013				
Florence, LaKeisha	Travel time from Detroit, MI to Ft. Washington, PA for the carve-out audit.	\$290.00	4.2	\$1,218.00
Reade, Dave	Travel time from Ft. Washington to Ft. Washington, PA for Ocwen carve-out audit.	\$290.00	4.2	\$1,218.00
Robinson, Thomas	Travel time from Detroit, MI to Ft. Washington, PA for the carve-out audit.	\$365.00	4.2	\$1,533.00
Subtotal for Non-Working Travel:			198.0	\$56,769.00

Preparation of Fee Applications

01/08/2013				
Austin, Carisa	Review and edit December fees.	\$175.00	3.4	\$595.00
01/17/2013				
Robinson, Thomas	Review draft December time reporting.	\$365.00	3.7	\$1,350.50
01/24/2013				
Robinson, Thomas	Review December draft statement.	\$365.00	1.3	\$474.50
01/25/2013				
Robinson, Thomas	Review of the December fee statement.	\$365.00	1.3	\$474.50
02/04/2013				
Jones, Donna	Review January 2013 fees in connection with preparation of fee application.	\$175.00	1.9	\$332.50
02/05/2013				
Jones, Donna	Continue review of January 2013 fees in connection with preparation of fee application..	\$175.00	3.5	\$612.50
02/12/2013				
Jones, Donna	Continue review of January 2013 fees in connection with preparation of fee application..	\$175.00	1.0	\$175.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
02/13/2013				
Austin, Carisa	Prepare January monthly fee statement.	\$175.00	2.8	\$490.00
Jones, Donna	Continue review of January 2013 fees in connection with preparation of fee application.	\$175.00	3.5	\$612.50
02/14/2013				
Austin, Carisa	Prepare January monthly fee statement.	\$175.00	3.5	\$612.50
02/15/2013				
Austin, Carisa	Revise January fees for monthly fee statement.	\$175.00	3.4	\$595.00
02/19/2013				
Austin, Carisa	Revise January fees for monthly fee statement.	\$175.00	3.1	\$542.50
Robinson, Thomas	Review of the draft January statement.	\$365.00	3.7	\$1,350.50
02/20/2013				
Austin, Carisa	Update January monthly fee statement per comments received.	\$175.00	2.4	\$420.00
Robinson, Thomas	Review of the draft January statement.	\$365.00	2.5	\$912.50
02/21/2013				
Austin, Carisa	Make additional changes to January monthly fee statement.	\$175.00	4.0	\$700.00
02/27/2013				
Austin, Carisa	Prepare January fee statement for service.	\$175.00	0.1	\$17.50
02/28/2013				
Robinson, Thomas	Review of second Interim Fee Application.	\$365.00	3.9	\$1,423.50
03/12/2013				
Austin, Carisa	Begin to prepare February monthly fee statement.	\$175.00	2.8	\$490.00
Robinson, Thomas	Perform review of ResCap draft February statement.	\$365.00	2.1	\$766.50
03/13/2013				
Austin, Carisa	Continue to prepare February monthly fee statement.	\$175.00	3.4	\$595.00
Robinson, Thomas	Review the second interim fee application.	\$365.00	2.1	\$766.50
03/14/2013				
Austin, Carisa	Continue to prepare February monthly fee statement.	\$175.00	3.9	\$682.50
03/26/2013				
Austin, Carisa	Revise February fee statement.	\$175.00	3.0	\$525.00
03/29/2013				
Austin, Carisa	Revise third interim fee application.	\$175.00	1.0	\$175.00
04/01/2013				
Austin, Carisa	Update February monthly fee statement per comments received from engagement team.	\$175.00	1.5	\$262.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/04/2013				
Austin, Carisa	Finalize February fee statement.	\$175.00	1.0	\$175.00
04/10/2013				
Austin, Carisa	Begin to review March fees.	\$175.00	3.8	\$665.00
04/11/2013				
Austin, Carisa	Continue to review March fees.	\$175.00	6.0	\$1,050.00
Jones, Donna	Revise March 2013 fees statement.	\$175.00	3.5	\$612.50
04/12/2013				
Robinson, Thomas	Review the ResCap March fee statement.	\$365.00	3.9	\$1,423.50
04/22/2013				
Austin, Carisa	Prepare March fee statement.	\$175.00	3.2	\$560.00
Robinson, Thomas	Review ResCap draft March Fee Statement.	\$365.00	0.9	\$328.50
04/23/2013				
Austin, Carisa	Continue to prepare March fee statement.	\$175.00	2.5	\$437.50
04/24/2013				
Austin, Carisa	Update March fee statement.	\$175.00	4.0	\$700.00
04/30/2013				
Austin, Carisa	Revise March fee statement.	\$175.00	4.5	\$787.50
Subtotal for Preparation of Fee Applications:			102.1	\$22,693.50

Servicing Compliance Services

01/02/2013				
Berdichevsky, Ellina	Perform testing on removals for Regulation AB.	\$0.00	2.9	\$0.00
Berdichevsky, Ellina	Perform testing on custodial account reconciliations for Regulation AB.	\$0.00	0.4	\$0.00
Berdichevsky, Ellina	Perform testing on custodial account reconciliations for Regulation AB.	\$0.00	0.4	\$0.00
Berdichevsky, Ellina	Performed testing on loan modifications for Regulation AB.	\$0.00	0.7	\$0.00
Berdichevsky, Ellina	Performed testing on custodial account reconciliations for USAP.	\$0.00	0.4	\$0.00
Berdichevsky, Ellina	Performed testing on custodial account reconciliations for USAP.	\$0.00	0.4	\$0.00
Berman, Eric	Review internal audit detailed testing and walkthrough support for HUD testing.	\$0.00	3.0	\$0.00
Berman, Eric	Document testing for HUD criteria 7-5F 2f-g.	\$0.00	1.4	\$0.00
Berman, Eric	Perform testing for HUD criteria 7-5F 2f-g.	\$0.00	3.9	\$0.00
Berman, Eric	Perform testing on HUD criteria 7-5F 2i.	\$0.00	0.6	\$0.00
Chaushev, Ayhan	Review testing of HUD Chapter 6-5D (2e).	\$0.00	1.9	\$0.00
Chaushev, Ayhan	Review testing of HUD Chapter 6-5D (2g-h).	\$0.00	1.1	\$0.00
Chaushev, Ayhan	Review testing of HUD Chapter 6-5D (2n).	\$0.00	1.2	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/02/2013				
Chaushev, Ayhan	Meet with B. Stevenson, E. Green, D. Medway and L. Donatelli to discuss the status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.8	\$0.00
Chaushev, Ayhan	Review testing of HUD Chapter 7-5F (2i).	\$0.00	1.6	\$0.00
Donatelli, Lauren	Meet with B. Stevenson, E. Green, D. Medway and A. Chaushev to discuss the status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.8	\$0.00
Donatelli, Lauren	Meet with D. Errera to discuss testing of HUD 7-5D, 2b.	\$0.00	0.6	\$0.00
Donatelli, Lauren	Meet with D. Errera to discuss testing of HUD 7-5D, 2a.	\$0.00	0.6	\$0.00
Donatelli, Lauren	Review HUD testing procedures.	\$0.00	5.3	\$0.00
Donatelli, Lauren	Review HUD Chapter 7 updated audit guide.	\$0.00	3.8	\$0.00
Errera, Daniel	Perform testing of HUD 7-5D 2a.	\$0.00	3.5	\$0.00
Errera, Daniel	Perform testing of HUD 7-5D 2b.	\$0.00	3.5	\$0.00
Green, Erin	Meet with B. Stevenson, D. Medway, L. Donatelli and A. Chaushev to discuss the status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.8	\$0.00
Medway, David	Review ResCap HUD compliance audit testing.	\$0.00	0.4	\$0.00
Medway, David	Meet with B. Stevenson, E. Green, L. Donatelli and A. Chaushev to discuss the status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.8	\$0.00
Sobreiro, Greg	Review of model for Regulation AB mortgage procedures.	\$0.00	3.0	\$0.00
Stevenson, Brad	Meet with E. Green, D. Medway, L. Donatelli and A. Chaushev to discuss the status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Review status of USAP master servicing testing.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Review status of Regulation AB master servicing testing.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Review status of USAP primary servicing testing.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Review status of Regulation AB primary servicing testing.	\$0.00	0.8	\$0.00
01/03/2013				
Berdichevsky, Ellina	Perform testing on interest rate adjustments for USAP.	\$0.00	0.8	\$0.00
Berdichevsky, Ellina	Perform testing on loss mitigation for Regulation AB.	\$0.00	1.2	\$0.00
Berdichevsky, Ellina	Perform testing on interest rate adjustments for Regulation AB.	\$0.00	0.8	\$0.00
Berdichevsky, Ellina	Perform testing on charge offs for Regulation AB.	\$0.00	1.1	\$0.00
Berdichevsky, Ellina	Perform testing on external enhancements for Regulation AB.	\$0.00	1.3	\$0.00
Berdichevsky, Ellina	Perform testing on borrower payments for SSAE 16.	\$0.00	2.8	\$0.00
Berman, Eric	Perform testing on HUD criteria 7-5F 2f-g.	\$0.00	3.8	\$0.00
Berman, Eric	Document testing on HUD criteria 7-5F 2f-g.	\$0.00	3.4	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/03/2013				
Berman, Eric	Perform testing for HUD criteria 7-5F 2f-g.	\$0.00	0.6	\$0.00
Berman, Eric	Document testing for HUD criteria 7-5F 2f-g.	\$0.00	0.7	\$0.00
Donatelli, Lauren	Meet with B. Stevenson, E. Green, D. Medway, Frank Madden (ResCap), M. Aguanno (ResCap), D. Horn (ResCap) and J. Feeney (ResCap) to discuss the status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.5	\$0.00
Donatelli, Lauren	Meet with B. Stevenson, D. Medway, D. Oltmann (ResCap) and H. Rinehart (ResCap) to discuss the status of ResCap internal audits HUD/GNMA testing procedures.	\$0.00	0.3	\$0.00
Donatelli, Lauren	Meet with D. Oltmann (ResCap) to discuss testing of HUD 6-5D, 2m.	\$0.00	0.3	\$0.00
Donatelli, Lauren	Review HUD testing workpapers and documentation.	\$0.00	5.8	\$0.00
Donatelli, Lauren	Perform review of HUD testing.	\$0.00	4.1	\$0.00
Errera, Daniel	Perform testing of HUD7-5D 2b.	\$0.00	6.0	\$0.00
Errera, Daniel	Perform testing of HUD 6-5D 2l.	\$0.00	4.0	\$0.00
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	\$0.00	3.0	\$0.00
Ghany, Muhammad	Continue waterfall testing for ResCap Regulation AB securitization transactions.	\$0.00	3.0	\$0.00
Green, Erin	Meet with B. Stevenson, D. Medway, L. Donatelli, F. Madden (ResCap), M. Aguanno (ResCap), D. Horn (ResCap) and J. Feeney (ResCap) to discuss the status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.5	\$0.00
Green, Erin	Meet with B. Stevenson, D. Medway, L. Donatelli, D. Oltmann (ResCap) and H. Rinehart (ResCap) to discuss the status of ResCap internal audits HUD/GNMA testing procedures.	\$0.00	0.3	\$0.00
Hernandez, Lisa	Perform review for waterfall inputs for testing of RAMP 2006 NC3.	\$0.00	1.9	\$0.00
Hernandez, Lisa	Perform review of collateral model for Regulation AB testing of RAMP 2006-NC3.	\$0.00	2.1	\$0.00
Hernandez, Lisa	Draft memo for testing of RAMP 2006-NC3.	\$0.00	2.3	\$0.00
Hernandez, Lisa	Perform review for RAMP 2006-NC3 of cash flow testing.	\$0.00	1.7	\$0.00
Kain, Heather	Perform review for ResCap SSAE16 report.	\$0.00	0.5	\$0.00
Medway, David	Meet with B. Stevenson, L. Donatelli, E. Green, D. Oltmann (ResCap) and H. Rinehart (ResCap) to discuss the status of ResCap internal audits HUD/GNMA testing procedures.	\$0.00	0.3	\$0.00
Medway, David	Review ResCap HUD compliance audit testing.	\$0.00	2.1	\$0.00
Medway, David	Evaluate impact of updated HUD audit guide on ResCap HUD compliance audit.	\$0.00	1.9	\$0.00
Medway, David	Meet with B. Stevenson, E. Green, L. Donatelli, F. Madden (ResCap), M. Aguanno (ResCap), D. Horn (ResCap) and J. Feeney (ResCap) to discuss the status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.5	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/03/2013				
Robinson, Thomas	Review status of the ResCap Regulation AB audit procedures.	\$0.00	1.9	\$0.00
Sobreiro, Greg	Review model for Regulation AB mortgage procedures.	\$0.00	2.5	\$0.00
Stevenson, Brad	Meet with E. Green, D. Medway, L. Donatelli, F. Madden (ResCap), M. Aguanno (ResCap), D. Horn (ResCap) and J. Feeney (ResCap) to discuss the status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.5	\$0.00
Stevenson, Brad	Meet with D. Medway, L. Donatelli, D. Oltmann (ResCap) and H. Rinehart (ResCap) to discuss the status of ResCap internal audits HUD/GNMA testing procedures.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Review status of SSAE-16 testing.	\$0.00	0.8	\$0.00
01/04/2013				
Berman, Eric	Perform testing for HUD criteria 7-5F 2f-g.	\$0.00	4.5	\$0.00
Berman, Eric	Document testing for HUD criteria 7-5F 2f-g.	\$0.00	3.9	\$0.00
Donatelli, Lauren	Review HUD testing procedures.	\$0.00	4.7	\$0.00
Donatelli, Lauren	Document HUD testing procedures.	\$0.00	3.3	\$0.00
Errera, Daniel	Perform testing of HUD 6-5D 2l.	\$0.00	2.0	\$0.00
Errera, Daniel	Perform testing of HUD 7-7B 2a,c,f.	\$0.00	6.0	\$0.00
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	\$0.00	5.5	\$0.00
Medway, David	Review ResCap HUD compliance audit testing.	\$0.00	1.3	\$0.00
Robinson, Thomas	Review status of the ResCap Regulation AB audit procedures.	\$0.00	1.1	\$0.00
Sobreiro, Greg	Review model for Regulation AB mortgage procedures.	\$0.00	4.0	\$0.00
Stevenson, Brad	Perform planning procedures for ResCap service auditors report.	\$0.00	0.4	\$0.00
01/05/2013				
Donatelli, Lauren	Review HUD testing procedures.	\$0.00	4.2	\$0.00
Donatelli, Lauren	Document HUD testing procedures.	\$0.00	3.8	\$0.00
Errera, Daniel	Perform HUD 7-5E, 2i testing.	\$0.00	5.0	\$0.00
Errera, Daniel	Perform HUD 7-7B, 2a,c,f testing.	\$0.00	2.0	\$0.00
Stevenson, Brad	Review audit procedures performed for HUD/GNMA compliance reports.	\$0.00	2.7	\$0.00
01/07/2013				
Donatelli, Lauren	Document HUD suggested audit procedures due to changes in Chapter 7 of the HUD audit guide.	\$0.00	1.9	\$0.00
Donatelli, Lauren	Meet with B. Stevenson and D. Medway to discuss changes to suggested audit procedures within updated Chapter 7 to the HUD audit guide.	\$0.00	0.7	\$0.00
Donatelli, Lauren	Review HUD testing procedures.	\$0.00	4.5	\$0.00
Donatelli, Lauren	Document HUD testing procedures.	\$0.00	4.1	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/07/2013				
Errera, Daniel	Perform testing of HUD criteria 7.5E, 2i.	\$0.00	5.2	\$0.00
Errera, Daniel	Document testing of HUD criteria 7.5E, 2i.	\$0.00	3.9	\$0.00
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	\$0.00	2.0	\$0.00
Ghany, Muhammad	Perform cash flow testing for ResCap Regulation AB securitization transactions.	\$0.00	2.0	\$0.00
Hernandez, Lisa	Draft memo for RAMP 2006-RS5 RegAB testing.	\$0.00	3.1	\$0.00
Hernandez, Lisa	Perform review of cash flow testing for RAMP 2006-RS5.	\$0.00	0.9	\$0.00
Hernandez, Lisa	Perform review of collateral inputs for testing of RAMP 2006-RS5.	\$0.00	2.3	\$0.00
Hernandez, Lisa	Review of structuring inputs from prospectus supplement in waterfall testing for RAMP 2006-RS5.	\$0.00	1.7	\$0.00
Luong, Erika Huong	Prepare reconciliations testing for USAP.	\$0.00	0.7	\$0.00
Luong, Erika Huong	Prepare reconciliations testing for USAP.	\$0.00	0.6	\$0.00
Luong, Erika Huong	Perform testing for Regulation AB.	\$0.00	1.3	\$0.00
Luong, Erika Huong	Perform testing of disbursements to investors for USAP.	\$0.00	1.6	\$0.00
Luong, Erika Huong	Perform testing of disbursements to investors for Regulation AB.	\$0.00	1.7	\$0.00
Luong, Erika Huong	Perform USAP compliance testing procedures.	\$0.00	2.6	\$0.00
Luong, Erika Huong	Perform testing for Regulation AB.	\$0.00	0.9	\$0.00
Luong, Erika Huong	Prepare confirmations for RegAB testing.	\$0.00	1.6	\$0.00
Mattei, Francisco	Perform testing of HUD activity charges.	\$0.00	3.6	\$0.00
Medway, David	Review ResCap HUD compliance audit testing.	\$0.00	1.1	\$0.00
Medway, David	Meet with B. Stevenson and L. Donatelli to discuss changes to suggested audit procedures within updated Chapter 7 of the HUD audit guide.	\$0.00	0.7	\$0.00
Sobreiro, Greg	Troubleshoot certain differences in Regulation AB mortgage procedures.	\$0.00	3.0	\$0.00
Stevenson, Brad	Review ResCap HUD/GNMA compliance auditing workpapers.	\$0.00	3.4	\$0.00
Stevenson, Brad	Meet with D. Medway and L. Donatelli to discuss changes to suggested audit procedures within updated Chapter 7 of the HUD audit guide.	\$0.00	0.7	\$0.00
York, LaRon	Perform custodial account reconciliations testing for Regulation AB.	\$0.00	3.2	\$0.00
York, LaRon	Perform custodial account reconciliations testing for USAP.	\$0.00	2.5	\$0.00
Zayas, Marilitza	Explain disbursements regarding investors testing to E. Luong.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Explain reports regarding investors testing to L. York.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review confirmations sent to investors.	\$0.00	1.3	\$0.00
Zayas, Marilitza	Explain Investor records testing to E. Luong.	\$0.00	0.4	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/07/2013				
Zayas, Marilitza	Explain disbursements testing to E. Luong.	\$0.00	1.1	\$0.00
01/08/2013				
Donatelli, Lauren	Review HUD testing selections.	\$0.00	3.7	\$0.00
Donatelli, Lauren	Document HUD testing selections.	\$0.00	3.9	\$0.00
Donatelli, Lauren	Review HUD testing workpapers.	\$0.00	3.1	\$0.00
Donatelli, Lauren	Meet with E. Green, D. Medway, H. Rinehart (ResCap) and D. Oltmann (ResCap) to discuss current status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.3	\$0.00
Errera, Daniel	Perform HUD criteria 7-5E, 2i testing.	\$0.00	4.5	\$0.00
Errera, Daniel	Document HUD criteria 7-5E, 2i testing.	\$0.00	5.3	\$0.00
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	\$0.00	4.0	\$0.00
Hernandez, Lisa	Draft memo for RFMSI 2006-S11 RegAB testing.	\$0.00	2.3	\$0.00
Hernandez, Lisa	Perform review of structuring inputs from prospectus supplement for RFMSI 2006-S11.	\$0.00	1.7	\$0.00
Hernandez, Lisa	Perform review of cash flow model for RFMSI 2006-S11.	\$0.00	2.1	\$0.00
Hernandez, Lisa	Perform review of collateral inputs for RegAB testing of RFMSI 2006-S11.	\$0.00	1.9	\$0.00
Luong, Erika Huong	Prepare testing of advances for Regulation AB.	\$0.00	2.4	\$0.00
Luong, Erika Huong	Prepare testing of advances for USAP.	\$0.00	2.6	\$0.00
Luong, Erika Huong	Perform testing of bank statement reconciliations.	\$0.00	1.9	\$0.00
Luong, Erika Huong	Perform Regulation AB testing.	\$0.00	1.1	\$0.00
Luong, Erika Huong	Document Regulation AB testing.	\$0.00	0.9	\$0.00
Mattei, Francisco	Perform testing of HUD activity charges.	\$0.00	2.2	\$0.00
Mattei, Francisco	Perform testing of HUD 7-5F.2H claims.	\$0.00	3.8	\$0.00
Mattei, Francisco	Document testing of HUD 7-5F.2H claims.	\$0.00	3.4	\$0.00
Medway, David	Meet with E. Green, L. Donatelli, H. Rinehart (ResCap) and D. Oltmann (ResCap) to discuss current status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.3	\$0.00
Medway, David	Meet with B. Stevenson, E. Green, M. Aguanno (ResCap), and F. Madden (ResCap) to discuss current status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.7	\$0.00
Nealon, Matt	Convert investor reports to Excel for waterfall testing.	\$0.00	0.3	\$0.00
Quinlan, Maggie	Review ResCap waterfall testing for Regulation AB.	\$0.00	2.5	\$0.00
Stevenson, Brad	Review ResCap HUD/GNMA compliance auditing workpapers.	\$0.00	2.2	\$0.00
Stevenson, Brad	Meet with E. Green, D. Medway, M. Aguanno (ResCap) and F. Madden (ResCap) to discuss current status of the ResCap HUD/GNMA compliance audits.	\$0.00	0.7	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/08/2013				
York, LaRon	Created USAP confirmation correspondences for items selected for testing.	\$0.00	3.8	\$0.00
Zayas, Marilitza	Explain advances testing to E. Luong.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review confirmations sent to investors.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review status of Regulation AB primary servicing testing.	\$0.00	0.5	\$0.00
01/09/2013				
Ahmed, Ahmed	Perform testing for HUD chapter 6-5D, 2C.	\$0.00	3.7	\$0.00
Ahmed, Ahmed	Document testing for HUD chapter 6-5D, 2C.	\$0.00	3.3	\$0.00
Ahmed, Ahmed	Perform testing of HUD Chapter 6 section 5D-2f.	\$0.00	1.0	\$0.00
Ciccarelli, Maria	Update ResCap HUD workpapers for new Chapter 7 guidance.	\$0.00	2.3	\$0.00
Donatelli, Lauren	Review of HUD testing for criteria 6-5D 2c.	\$0.00	4.4	\$0.00
Donatelli, Lauren	Review of HUD testing for criteria 7-5F 2j.	\$0.00	3.6	\$0.00
Donatelli, Lauren	Review of HUD testing for criteria 7-5F 2e.	\$0.00	3.4	\$0.00
Errera, Daniel	Create rollforward HUD request list.	\$0.00	4.1	\$0.00
Errera, Daniel	Perform testing of HUD 7-5E, 2i.	\$0.00	6.3	\$0.00
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	\$0.00	2.0	\$0.00
Ghany, Muhammad	Perform cash flow testing for ResCap Regulation AB securitization transactions.	\$0.00	2.0	\$0.00
Hernandez, Lisa	Draft memo for RFMSI 2006-SA2 RegAB testing.	\$0.00	2.2	\$0.00
Hernandez, Lisa	Perform review of structuring inputs from prospectus supplement for RFMSI 2006-SA2.	\$0.00	1.8	\$0.00
Hernandez, Lisa	Perform review of cash flow waterfall for RFMSI 2006-SA2.	\$0.00	2.6	\$0.00
Hernandez, Lisa	Perform review of collateral inputs for RegAB testing of RFMSI 2006-SA2.	\$0.00	1.4	\$0.00
Luong, Erika Huong	Prepare testing of interest rate adjustments for Regulation AB.	\$0.00	1.7	\$0.00
Luong, Erika Huong	Perform interest rate adjustments testing.	\$0.00	2.5	\$0.00
Luong, Erika Huong	Prepare testing of interest rate adjustments for USAP.	\$0.00	2.2	\$0.00
Luong, Erika Huong	Perform interest rate adjustments testing.	\$0.00	2.9	\$0.00
Luong, Erika Huong	Perform testing of bank statement reconciliations.	\$0.00	0.5	\$0.00
Luong, Erika Huong	Perform testing of reconciliations.	\$0.00	0.1	\$0.00
Luong, Erika Huong	Prepare testing of reconciliations.	\$0.00	0.2	\$0.00
Luong, Erika Huong	Prepare selections for testing of interest rate adjustments.	\$0.00	0.9	\$0.00
Mattei, Francisco	Perform testing of HUD 7-5F.2E claims.	\$0.00	4.7	\$0.00
Mattei, Francisco	Document testing of HUD 7-5F.2E claims.	\$0.00	3.1	\$0.00
Medway, David	Review ResCap HUD compliance audit testing.	\$0.00	0.6	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/09/2013				
Nealon, Matt	Convert investor reports to excel for waterfall testing.	\$0.00	5.1	\$0.00
Robinson, Thomas	Review status of the ResCap servicing compliance testing procedures.	\$0.00	1.6	\$0.00
Sobreiro, Greg	Troubleshoot certain Regulation AB mortgage models.	\$0.00	2.5	\$0.00
Stevenson, Brad	Review ResCap HUD/GNMA compliance auditing workpapers.	\$0.00	1.8	\$0.00
York, LaRon	Create USAP confirmation correspondences for items selected for testing.	\$0.00	2.7	\$0.00
Zayas, Marilitza	Attend Regulation AB status update meeting with M. Aguanno (ResCap), D. Horn (ResCap), and J. Feeney (ResCap).	\$0.00	0.6	\$0.00
Zayas, Marilitza	Attend Regulation AB and USAP status meeting with T. Robinson.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Prepare agenda for Regulation AB and USAP status update meeting.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Prepare follow-up request for Regulation AB testing.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Explain disbursements testing to E. Luong.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Explain ARM testing to E. Luong.	\$0.00	0.4	\$0.00
01/10/2013				
Ahmed, Ahmed	Perform testing of HUD Chapter 6 section 5D-2f.	\$0.00	6.5	\$0.00
Ahmed, Ahmed	Prepare sample support for loan boarding testing.	\$0.00	0.8	\$0.00
Ahmed, Ahmed	Prepare sample for batch error report testing.	\$0.00	0.7	\$0.00
Ahmed, Ahmed	Prepare sample for closed code zero report testing.	\$0.00	0.8	\$0.00
Ahmed, Ahmed	Perform testing of defects by channel report.	\$0.00	0.7	\$0.00
Ahmed, Ahmed	Perform testing of the client turnaround report.	\$0.00	0.8	\$0.00
Ciccarelli, Maria	Update ResCap HUD workpapers for new Chapter 7 guidance.	\$0.00	1.7	\$0.00
Ciccarelli, Maria	Perform Regulation AB testing.	\$0.00	0.5	\$0.00
Ciccarelli, Maria	Perform Regulation AB testing.	\$0.00	1.3	\$0.00
Donatelli, Lauren	Review of HUD testing for criteria 6-5D 2c.	\$0.00	3.7	\$0.00
Donatelli, Lauren	Review of HUD testing for criteria 7-5F 2j.	\$0.00	3.9	\$0.00
Donatelli, Lauren	Review of HUD testing for criteria 7-5F 2e.	\$0.00	3.4	\$0.00
Errera, Daniel	Perform Testing on 7-5E, 2i.	\$0.00	1.2	\$0.00
Errera, Daniel	Perform testing on HUD 7-5D, 2b.	\$0.00	0.5	\$0.00
Errera, Daniel	Create rollforward HUD request list.	\$0.00	3.9	\$0.00
Errera, Daniel	Perform HUD compliance testing procedures.	\$0.00	5.3	\$0.00
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	\$0.00	2.0	\$0.00
Ghany, Muhammad	Perform cash flow testing for ResCap Regulation AB securitization transactions.	\$0.00	2.0	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Servicing Compliance Services

01/10/2013

Hernandez, Lisa	Perform review of cash flow waterfall for RALI 2006-QS2.	\$0.00	1.9	\$0.00
Hernandez, Lisa	Draft memo for RALI 2006-QS2 RegAB testing.	\$0.00	2.1	\$0.00
Hernandez, Lisa	Review of structuring inputs from prospectus supplement for RALI 2006-QS2.	\$0.00	2.3	\$0.00
Hernandez, Lisa	Perform review of collateral inputs for RegAB testing for RALI 2006-QS2.	\$0.00	1.7	\$0.00
Luong, Erika Huong	Perform testing of servicer records.	\$0.00	5.5	\$0.00
Luong, Erika Huong	Prepare testing of loan modifications.	\$0.00	0.4	\$0.00
Luong, Erika Huong	Prepare testing of loan modifications.	\$0.00	0.6	\$0.00
Luong, Erika Huong	Prepare selections for testing of escrow account returns.	\$0.00	1.0	\$0.00
Luong, Erika Huong	Prepare open items selections to complete interest rate adjustments testing.	\$0.00	0.9	\$0.00
Mattei, Francisco	Perform testing of HUD 7-5F.2E claims.	\$0.00	5.1	\$0.00
Mattei, Francisco	Document testing of HUD 7-5F.2E claims.	\$0.00	4.8	\$0.00
Medway, David	Review ResCap HUD compliance audit testing.	\$0.00	1.2	\$0.00
Stevenson, Brad	Review ResCap HUD/GNMA compliance auditing workpapers.	\$0.00	2.4	\$0.00
York, LaRon	Create USAP confirmation workpaper documentation.	\$0.00	1.4	\$0.00
York, LaRon	Perform custodial account reconciliation testing for USAP.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Send follow-up request for escrow funds testing to client.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Send follow-up request for escrow funds testing to client.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Explain delinquencies and charge-offs testing to E. Luong.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review confirmations sent to investors.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review status of Regulation AB master servicing testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Send follow questions to D. Horn (ResCap) regarding USAP selections.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Explain servicer records testing to E. Luong.	\$0.00	0.3	\$0.00

01/11/2013

Ahmed, Ahmed	Perform testing of HUD Chapter 7 section 5F-2f-g.	\$0.00	3.8	\$0.00
Ahmed, Ahmed	Document testing of HUD Chapter 7 section 5F-2f-g.	\$0.00	3.2	\$0.00
Ciccarelli, Maria	Perform testing of HUD Chapter 7-5F, 2j claims.	\$0.00	4.8	\$0.00
Donatelli, Lauren	Review HUD testing.	\$0.00	4.3	\$0.00
Donatelli, Lauren	Document HUD testing.	\$0.00	3.7	\$0.00
Errera, Daniel	Perform testing of HUD kickbacks and branch offices.	\$0.00	2.0	\$0.00
Errera, Daniel	Perform testing of HUD 7-5d, 2b.	\$0.00	6.0	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/11/2013				
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	\$0.00	2.0	\$0.00
Ghany, Muhammad	Perform cash flow testing for ResCap Regulation AB securitization transactions.	\$0.00	2.0	\$0.00
Hernandez, Lisa	Troubleshoot discrepancies in principal and loss distribution for RALI QS11.	\$0.00	3.0	\$0.00
Luong, Erika Huong	Prepare testing for loan modifications	\$0.00	1.4	\$0.00
Luong, Erika Huong	Document confirmations for investor records testing.	\$0.00	1.4	\$0.00
Mattei, Francisco	Perform testing of HUD 7-5F.2E claims.	\$0.00	0.4	\$0.00
Mattei, Francisco	Review HUD Chapter 6 updates.	\$0.00	4.7	\$0.00
Mattei, Francisco	Perform testing of HUD compliance criteria.	\$0.00	4.1	\$0.00
York, LaRon	Create USAP confirmation workpaper documentation.	\$0.00	0.4	\$0.00
York, LaRon	Perform custodial account reconciliations testing for USAP.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review audit testing for Regulation AB.	\$0.00	0.9	\$0.00
01/12/2013				
Ahmed, Ahmed	Perform testing of HUD Chapter 6 section 5D-2f.	\$0.00	3.2	\$0.00
Ahmed, Ahmed	Perform testing of HUD Chapter 6 section 5D-2f.	\$0.00	2.8	\$0.00
Donatelli, Lauren	Review HUD testing.	\$0.00	3.7	\$0.00
Donatelli, Lauren	Document HUD testing.	\$0.00	3.3	\$0.00
Errera, Daniel	Update internal control testing.	\$0.00	3.5	\$0.00
Errera, Daniel	Perform testing of HUD 7-5D, 2b.	\$0.00	1.7	\$0.00
Errera, Daniel	Perform testing of HUD 7-5F, 2i.	\$0.00	2.3	\$0.00
Luong, Erika Huong	Perform testing of investors records log.	\$0.00	0.9	\$0.00
Luong, Erika Huong	Prepare testing of investor records log utilizing received confirms.	\$0.00	0.7	\$0.00
Luong, Erika Huong	Prepare testing for loan modifications.	\$0.00	0.9	\$0.00
Luong, Erika Huong	Document testing of loan modifications.	\$0.00	1.9	\$0.00
Luong, Erika Huong	Perform interest rate adjustments testing.	\$0.00	0.6	\$0.00
Luong, Erika Huong	Perform testing of investors records log utilizing received confirms.	\$0.00	0.7	\$0.00
Luong, Erika Huong	Prepare testing of investor record log utilizing confirms received.	\$0.00	0.6	\$0.00
Mattei, Francisco	Perform testing of HUD 7-5F.2E claims.	\$0.00	1.1	\$0.00
Mattei, Francisco	Perform testing of HUD activity charges.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review audit testing for Regulation AB.	\$0.00	0.9	\$0.00
01/14/2013				
Donatelli, Lauren	Review of HUD testing for criteria 6-5D 2c.	\$0.00	4.3	\$0.00
Donatelli, Lauren	Review of HUD testing for criteria 7-5F 2j.	\$0.00	3.6	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/14/2013				
Donatelli, Lauren	Review of HUD testing for criteria 7-5F 2e.	\$0.00	3.4	\$0.00
Errera, Daniel	Update internal control testing.	\$0.00	3.8	\$0.00
Errera, Daniel	Update mortgage letter list.	\$0.00	4.2	\$0.00
Errera, Daniel	Perform testing of HUD 6-5E 2b-k.	\$0.00	1.3	\$0.00
Errera, Daniel	Perform testing of HUD 6-5D 2b.	\$0.00	1.5	\$0.00
Gabrieli, Mike	Perform testing of HUD Chapter 6-5D, 2m.	\$0.00	4.6	\$0.00
Gabrieli, Mike	Document HUD testing procedures.	\$0.00	4.0	\$0.00
Kaur, Jas	Performed testing of SSAE-16 ARM analysis.	\$0.00	3.1	\$0.00
Mattei, Francisco	Perform testing of HUD Chapter 6-5D, 2m.	\$0.00	3.9	\$0.00
Mattei, Francisco	Document testing of HUD Chapter 6-5D, 2m.	\$0.00	2.0	\$0.00
Mattei, Francisco	Perform testing of HUD activity charges.	\$0.00	1.9	\$0.00
Nealon, Matt	Convert investor reports to excel for waterfall testing.	\$0.00	2.1	\$0.00
Zayas, Marilitza	Review testing for GNMA compliance audit procedures.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Review testing for HUD compliance audit procedures.	\$0.00	0.4	\$0.00
01/15/2013				
Donatelli, Lauren	Review HUD testing.	\$0.00	5.1	\$0.00
Donatelli, Lauren	Document HUD testing.	\$0.00	3.8	\$0.00
Donatelli, Lauren	Review of HUD testing for criteria 7-5F 2e.	\$0.00	3.2	\$0.00
Errera, Daniel	Perform testing of HUD 7-5E 2i claims.	\$0.00	2.2	\$0.00
Errera, Daniel	Perform testing of HUD 6-5E 2b-k.	\$0.00	4.1	\$0.00
Errera, Daniel	Perform testing of HUD 6-5 D 2b.	\$0.00	2.7	\$0.00
Errera, Daniel	Create request list for 6-5D 2b.	\$0.00	1.4	\$0.00
Gabrieli, Mike	Document HUD testing procedures.	\$0.00	3.0	\$0.00
Gabrieli, Mike	Review internal audit's testing population for HUD.	\$0.00	1.7	\$0.00
Gabrieli, Mike	Print support documents for completeness test.	\$0.00	2.1	\$0.00
Hernandez, Lisa	Resolve difference with client on Class A-P allocations for RALI 2007-QS11.	\$0.00	2.0	\$0.00
Kaur, Jas	Prepare follow-up request for SSAE-16 ARM analysis testing.	\$0.00	0.5	\$0.00
Kaur, Jas	Perform testing for Regulation AB interest on Escrow.	\$0.00	4.8	\$0.00
Kaur, Jas	Discuss follow-up requests for ARM analysis testing with M. Zayas.	\$0.00	0.3	\$0.00
Kaur, Jas	Perform testing for USAP interest on Escrow.	\$0.00	5.1	\$0.00
Mattei, Francisco	Perform testing of HUD 7-5F.2H claims.	\$0.00	2.6	\$0.00
Mattei, Francisco	Perform testing of HUD Chapter 6-5D, 2m.	\$0.00	4.5	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/15/2013				
Mattei, Francisco	Document testing of HUD Chapter 6-5D, 2m.	\$0.00	4.1	\$0.00
Sobreiro, Greg	Review models for Regulation AB procedures.	\$0.00	3.0	\$0.00
Zayas, Marilitza	Discuss follow-up requests for ARM analysis testing with J. Kaur.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Send follow up requests to client regarding fidelity bond testing.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Prepare follow-up request for escrow refunds testing.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Review audit testing for Regulation AB.	\$0.00	0.3	\$0.00
01/16/2013				
Chaushev, Ayhan	Review testing of HUD Chapter 7-5E(2h).	\$0.00	0.7	\$0.00
Chaushev, Ayhan	Review testing of HDU Chapter 6-5D (2f).	\$0.00	0.8	\$0.00
Chaushev, Ayhan	Review testing of HUD Chapter 7-5F(2f-g).	\$0.00	0.8	\$0.00
Compagnino, Francesco	Create collateral model 2007-QA3.	\$0.00	1.0	\$0.00
Donatelli, Lauren	Review HUD testing.	\$0.00	3.9	\$0.00
Donatelli, Lauren	Document HUD testing.	\$0.00	3.5	\$0.00
Donatelli, Lauren	Review of HUD testing for criteria 7-5F 2e.	\$0.00	3.7	\$0.00
Errera, Daniel	Test HUD 6-5D 2b.	\$0.00	6.4	\$0.00
Errera, Daniel	Review testing of HUD criteria.	\$0.00	1.1	\$0.00
Hernandez, Lisa	Redraft final memo for RALI 2007-QS11 for Regulation AB testing.	\$0.00	2.0	\$0.00
Kaur, Jas	Perform Regulation AB testing of interest rate adjustments.	\$0.00	1.5	\$0.00
Kaur, Jas	Perform USAP testing of interest rate adjustments.	\$0.00	1.5	\$0.00
Kaur, Jas	Perform SSAE-16 testing of investor reporting control.	\$0.00	2.4	\$0.00
Kaur, Jas	Discuss testing of SSAE-16 investor reporting control testing with M. Zayas.	\$0.00	1.6	\$0.00
Mattei, Francisco	Perform testing of HUD Chapter 6-5D, 2m.	\$0.00	4.6	\$0.00
Mattei, Francisco	Document testing of HUD Chapter 6-5D, 2m.	\$0.00	4.2	\$0.00
Zayas, Marilitza	Review audit testing for Regulation AB.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Discuss testing of SSAE-16 investor reporting control testing with J. Kaur.	\$0.00	1.6	\$0.00
Zayas, Marilitza	Instruct J. Kaur on investor reports testing.	\$0.00	0.3	\$0.00
01/17/2013				
Chaushev, Ayhan	Meet with B. Stevenson, E. Green, D. Medway, and L. Donatelli to discuss potential exceptions identified in the course of the ResCap HUD/GNMA compliance audit.	\$0.00	0.7	\$0.00
Compagnino, Francesco	Create collateral models for Reg AB.	\$0.00	4.0	\$0.00
Donatelli, Lauren	Review of HUD testing for criteria 6-5D 2c.	\$0.00	3.6	\$0.00
Donatelli, Lauren	Review HUD testing.	\$0.00	4.2	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/17/2013				
Donatelli, Lauren	Document HUD testing.	\$0.00	3.3	\$0.00
Green, Erin	Meet with B. Stevenson, A Chaushev, D. Medway and L. Donatelli to discuss potential exceptions identified in the course of the ResCap HUD/GNMA compliance audit.	\$0.00	0.7	\$0.00
Kaur, Jas	Perform testing of SSAE-16 investor remittances.	\$0.00	0.6	\$0.00
Kaur, Jas	Perform testing of SSAE-16 wire disbursements control.	\$0.00	0.6	\$0.00
Kaur, Jas	Perform testing of SSAE-16 bank reconciliations control.	\$0.00	1.3	\$0.00
Kaur, Jas	Perform SSAE-16 testing of investor reporting control.	\$0.00	0.5	\$0.00
Kaur, Jas	Perform testing of HUD chapter 6-5D-2f.	\$0.00	1.6	\$0.00
Kaur, Jas	Document updated references for HUD chapter 6&7 testing.	\$0.00	2.5	\$0.00
Mattei, Francisco	Perform testing of HUD 7-5E.2E.	\$0.00	5.2	\$0.00
Mattei, Francisco	Perform testing of HUD 7-5F.2H claims.	\$0.00	2.0	\$0.00
Medway, David	Meeting with B. Stevenson, E. Green, A Chaushev and L. Donatelli to discuss potential exceptions identified in the course of the ResCap HUD/GNMA compliance audit.	\$0.00	0.7	\$0.00
Medway, David	Meet with B. Stevenson, L. Donatelli, F. Madden (ResCap), C. Kovacevic (ResCap), M. Aguanno (ResCap), D. Horn (ResCap) and J. Feeney (ResCap) to discuss the status of the ResCap HUD/GNMA compliance audit.	\$0.00	0.5	\$0.00
Medway, David	Prepare for ResCap HUD/GNMA compliance audit status meeting.	\$0.00	0.9	\$0.00
Stevenson, Brad	Meet with E. Green, A Chaushev, D. Medway and L. Donatelli to discuss potential exceptions identified in the course of the ResCap HUD/GNMA compliance audit.	\$0.00	0.7	\$0.00
Stevenson, Brad	Meet with D. Medway, L. Donatelli, F. Madden (ResCap), C. Kovacevic (ResCap), M. Aguanno (ResCap), D. Horn (ResCap) and J. Feeney (ResCap) to discuss the status of the ResCap HUD/GNMA compliance audit.	\$0.00	0.5	\$0.00
01/18/2013				
Compagnino, Francesco	Create collateral model 2007-QH5.	\$0.00	1.0	\$0.00
Kaur, Jas	Update HUD claims sample workpapers.	\$0.00	1.3	\$0.00
Kaur, Jas	Perform testing of ACH disbursements, 9850-3B.	\$0.00	1.7	\$0.00
Kaur, Jas	Performed testing of SSAE-16 ARM analysis, 4040-2A-1.	\$0.00	3.3	\$0.00
Stevenson, Brad	Review auditing workpapers for HUD/GNMA compliance testing.	\$0.00	2.2	\$0.00
01/21/2013				
Gabrieli, Mike	Perform testing of HUD compliance criteria.	\$0.00	4.0	\$0.00
Kaur, Jas	Perform annual requirement report testing, 4070-1B.	\$0.00	1.6	\$0.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/21/2013				
Kaur, Jas	Perform testing of ACH disbursements, 9850-3B.	\$0.00	2.1	\$0.00
Kaur, Jas	Prepare manual workpapers for interest on escrow.	\$0.00	1.3	\$0.00
Kaur, Jas	Perform testing of IOE authorized access control.	\$0.00	1.3	\$0.00
Kaur, Jas	Perform testing of escrow reports for lender placed insurance reports and unpaid tax reports.	\$0.00	1.2	\$0.00
Stevenson, Brad	Review HUD/GNMA compliance testing procedures.	\$0.00	1.2	\$0.00
Zayas, Marilitza	Assist J. Kaur with SSAE-16 Escrow analysis testing.	\$0.00	0.1	\$0.00
Zayas, Marilitza	Perform testing for the SSAE 16 servicer auditors' report.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Discuss SSAE-16 security access testing with J. Kaur.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Discuss testing of foreclosures, short sales and deed-in-lieu with A. Giraldo.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Prepare confirmation control documentation.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Discuss SSAE-16 Interest on escrow testing with J. Kaur.	\$0.00	0.1	\$0.00
01/22/2013				
Gabrieli, Mike	Perform testing of HUD compliance criteria.	\$0.00	1.7	\$0.00
Giraldo, Andres	Perform interest rate adjustment testing for Regulation AB.	\$0.00	5.8	\$0.00
Giraldo, Andres	Perform interest rate adjustment testing for Regulation AB.	\$0.00	3.1	\$0.00
Giraldo, Andres	Perform interest rate adjustment testing for Regulation AB.	\$0.00	1.4	\$0.00
Kaur, Jas	Update ARM analysis testing with support gathered from client.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Perform testing for the SSAE 16 servicer auditors' report.	\$0.00	0.1	\$0.00
Zayas, Marilitza	Discuss follow-up confirmation procedures with J. Kaur.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Discuss follow-up confirmation procedures with J. Kaur.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Discuss follow-up confirmation procedures with J. Kaur.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Discuss adjustable rates testing with A. Giraldo.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Discuss loan modifications testing with A. Giraldo.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review status of Regulation AB audit procedures.	\$0.00	0.5	\$0.00
01/23/2013				
Donatelli, Lauren	Compile a list of HUD open items.	\$0.00	3.9	\$0.00
Gabrieli, Mike	Perform testing of HUD compliance criteria.	\$0.00	4.6	\$0.00
Giraldo, Andres	Perform interest rate adjustment testing for Regulation AB.	\$0.00	4.2	\$0.00
Robinson, Thomas	Meet with M. Zayas to discuss the status of Regulation AB and USAP.	\$0.00	0.7	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/23/2013				
Robinson, Thomas	Regulation AB & USAP status update meeting with M. Zayas, M. Aguanno (ResCap), J. Robinson (ResCap), D. Horn (ResCap), and J. Feeney (ResCap).	\$0.00	0.5	\$0.00
Robinson, Thomas	Review of ResCap Reg AB results of current year audit testing.	\$0.00	2.1	\$0.00
Zayas, Marilitza	Review internal audit report of foreclosures and ETS.	\$0.00	0.1	\$0.00
Zayas, Marilitza	Participate in Regulation AB & USAP status update meeting with T. Robinson, M. Aguanno (ResCap), J. Robinson (ResCap), D. Horn (ResCap), and J. Feeney (ResCap).	\$0.00	0.5	\$0.00
Zayas, Marilitza	Meet with T. Robinson to discuss the status of Regulation AB and USAP.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Prepare agenda for servicing and compliance status update meeting.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Discuss loan modifications testing follow-up questions with A. Giraldo.	\$0.00	0.2	\$0.00
01/24/2013				
Gabrieli, Mike	Perform HUD Chapter 7-5F testing.	\$0.00	3.6	\$0.00
Giraldo, Andres	Perform interest rate adjustment testing for Regulation AB.	\$0.00	5.6	\$0.00
Hernandez, Lisa	Perform review of 2007-QS5 for collateral inputs and assumptions in RegAB testing.	\$0.00	2.0	\$0.00
Kaur, Jas	Complete testing in regards to reissued checks.	\$0.00	1.0	\$0.00
Kaur, Jas	Perform sampling and testing of bankruptcy monitoring, 4080-3A.	\$0.00	4.0	\$0.00
Stevenson, Brad	Meet with M. Guadino, ResCap Servicing Risk Management, to discuss progress of HUD/GNMA compliance testing procedures.	\$0.00	0.8	\$0.00
01/25/2013				
Gabrieli, Mike	Perform HUD testing of kickbacks.	\$0.00	1.8	\$0.00
Hernandez, Lisa	Perform review of 2007-QS5 for bond inputs for RegAB testing.	\$0.00	2.0	\$0.00
Kaur, Jas	Perform testing of bankruptcy team monitoring.	\$0.00	0.3	\$0.00
Kaur, Jas	Update workpapers and document testing of 4080-3B.	\$0.00	1.0	\$0.00
Kaur, Jas	Perform testing of foreclosure sales, 4080-4.	\$0.00	0.8	\$0.00
Kaur, Jas	Perform testing of liens release outstanding report, 4090-1.	\$0.00	3.3	\$0.00
01/26/2013				
Donatelli, Lauren	Review HUD testing.	\$0.00	5.4	\$0.00
01/27/2013				
Donatelli, Lauren	Review of HUD Chapter 7-5E, 2i claims testing.	\$0.00	1.8	\$0.00
01/28/2013				
Gabrieli, Mike	Test HUD criteria 6-5D, 2b internal controls.	\$0.00	1.9	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/28/2013				
Giraldo, Andres	Perform rejected loans testing for HUD.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Send loan modifications follow-up questions to client.	\$0.00	0.3	\$0.00
01/29/2013				
Compagnino, Francesco	Create bond model SA3.	\$0.00	1.0	\$0.00
Gabrieli, Mike	Test HUD criteria 6-5D, 2b internal controls.	\$0.00	0.9	\$0.00
Gabrieli, Mike	Test HUD criteria 7-5E loan settlement internal controls.	\$0.00	4.4	\$0.00
Giraldo, Andres	Perform rejected loans testing for HUD.	\$0.00	3.2	\$0.00
Giraldo, Andres	Perform testing for changes to pool assets.	\$0.00	0.4	\$0.00
Kaur, Jas	Perform testing of liens release outstanding report, 4090-1.	\$0.00	0.3	\$0.00
Kaur, Jas	Update workpaper memorandums for the year 2012.	\$0.00	3.0	\$0.00
Zayas, Marilitza	Review support obtained for modifications testing.	\$0.00	0.9	\$0.00
Zayas, Marilitza	Review confirmations obtained for reports to investors testing.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Review confirmations received for investor records testing.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Review confirmations received for investor records testing.	\$0.00	0.3	\$0.00
01/30/2013				
Compagnino, Francesco	Create bond and collateral model of QA3.	\$0.00	3.0	\$0.00
Gabrieli, Mike	Test HUD criteria 7-5E loan settlement internal controls.	\$0.00	4.4	\$0.00
Kaur, Jas	Perform testing of Regulation AB payment selections.	\$0.00	2.3	\$0.00
Kaur, Jas	Perform testing of USAP payment selections and USAP payoff selections.	\$0.00	4.7	\$0.00
01/31/2013				
Compagnino, Francesco	Create bond model RZ3.	\$0.00	1.0	\$0.00
Gabrieli, Mike	Perform testing of HUD compliance criteria.	\$0.00	3.1	\$0.00
Hernandez, Lisa	Perform testing of Regulation AB waterfall calculations.	\$0.00	3.7	\$0.00
Hernandez, Lisa	Perform testing of Regulation AB cash flow calculations.	\$0.00	4.3	\$0.00
Kaur, Jas	Perform rollforward testing for loan origination, 7-5D.	\$0.00	1.0	\$0.00
Kaur, Jas	Perform rollforward testing of claims, Chapter 7-5E 2i.	\$0.00	5.2	\$0.00
Robinson, Thomas	Review status of servicing compliance testing for Reg AB.	\$0.00	0.5	\$0.00
Robinson, Thomas	Review status of servicing compliance testing for USAP.	\$0.00	0.5	\$0.00
Sobreiro, Greg	Review models for RegAB testing procedures.	\$0.00	3.0	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
01/31/2013				
Stevenson, Brad	Conference call with E. Green, D. Medway, and L. Donatelli to discuss the status of the ResCap HUD audit.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Meet with M. Aguanno (ResCap) to discuss SSAE-16 default language.	\$0.00	0.5	\$0.00
02/01/2013				
Compagnino, Francesco	Create collateral and bond model of RZ3.	\$0.00	2.0	\$0.00
Gabrieli, Mike	Test HUD settlement loans.	\$0.00	3.8	\$0.00
Green, Erin	Conference call with D. Medway, L. Donatelli, M. Aguanno (ResCap), C. Kovacevic (ResCap), D. Horn (ResCap), and J. Feeney (ResCap) to discuss the status of the ResCap HUD audit.	\$0.00	0.5	\$0.00
Green, Erin	Conference call with B. Stevenson, D. Medway, and L. Donatelli to discuss the status of the ResCap HUD audit.	\$0.00	0.5	\$0.00
Hernandez, Lisa	Review ResCap Reg AB bond calculations.	\$0.00	3.9	\$0.00
Hernandez, Lisa	Review ResCap Reg AB waterfall calculations.	\$0.00	4.4	\$0.00
Hernandez, Lisa	Review ResCap Reg AB cash flow models.	\$0.00	2.7	\$0.00
Kaur, Jas	Perform roll forward testing of claims calculations and debenture interest for Chapter 7-5E 2i.	\$0.00	4.7	\$0.00
Kaur, Jas	Document roll forward testing of claims calculations and debenture interest for Chapter 7-5E 2i.	\$0.00	3.0	\$0.00
Medway, David	Conference call with E. Green, L. Donatelli, M. Aguanno (ResCap), C. Kovacevic (ResCap), D. Horn (ResCap), and J. Feeney (ResCap) to discuss the status of the ResCap HUD audit.	\$0.00	0.5	\$0.00
Medway, David	Conference call with B. Stevenson, E. Green and L. Donatelli to discuss the status of the ResCap HUD audit.	\$0.00	0.5	\$0.00
Robinson, Thomas	Meet with M. Zayas to review the status of the ResCap Reg AB testing.	\$0.00	0.4	\$0.00
Robinson, Thomas	Conference call with M. Zayas, M. Aguanno, F. Madden, and P. Cannon to review ResCap Reg AB arm loan matters.	\$0.00	0.5	\$0.00
Sobreiro, Greg	Review models for GMAC RegAB testing procedures.	\$0.00	3.0	\$0.00
Zayas, Marilitza	Meet with T. Robinson to review the status of the ResCap Reg AB testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Conference call with T. Robinson, M. Aguanno, F. Madden, and P. Cannon to review ResCap Reg AB arm loan matters.	\$0.00	0.5	\$0.00
02/02/2013				
Gabrieli, Mike	Test criteria 7-5J (2a-g) kickbacks.	\$0.00	2.2	\$0.00
Gabrieli, Mike	Test issuer regulated transactions.	\$0.00	2.2	\$0.00
Kaur, Jas	Perform rollforward testing of claims calculations and debenture interest for Chapter 7-5E 2i.	\$0.00	1.0	\$0.00
Kaur, Jas	Test interest on escrow accounts for Regulation AB.	\$0.00	1.5	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
02/02/2013				
Kaur, Jas	Test interest on escrow accounts for USAP.	\$0.00	1.5	\$0.00
02/04/2013				
Compagnino, Francesco	Create collateral and bond model for Reg AB testing of SA3 transaction.	\$0.00	3.0	\$0.00
Donatelli, Lauren	Perform review of HUD testing.	\$0.00	4.8	\$0.00
Donatelli, Lauren	Document review of HUD testing.	\$0.00	3.9	\$0.00
Gabrieli, Mike	Test loss mitigation HUD criteria.	\$0.00	3.6	\$0.00
Gabrieli, Mike	Test Chapter 7-5F (2e) late payment rollforward.	\$0.00	2.8	\$0.00
Gabrieli, Mike	Test Chapter 6-5D (2F) liquidated loans in pools rollforward.	\$0.00	0.6	\$0.00
Giraldo, Andres	Perform additional ARM selections testing.	\$0.00	1.8	\$0.00
Medway, David	Perform review of HUD testing.	\$0.00	2.1	\$0.00
Naganuma, Shinji	Perform rollforward testing of HUD Chapter 6 and 7.	\$0.00	3.7	\$0.00
Naganuma, Shinji	Document rollforward testing of HUD Chapter 6 and 7.	\$0.00	2.3	\$0.00
Sobreiro, Greg	Review models for GMAC RegAB procedures.	\$0.00	2.0	\$0.00
Zayas, Marilitza	Make ARM loan selections for testing.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Send follow-up requests to client for loan modification data.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review status of ResCap loan modification testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review additional support for investor records testing.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Request support from client in order to perform USAP testing.	\$0.00	0.2	\$0.00
02/05/2013				
Compagnino, Francesco	Create collateral and bond models for Reg AB testing of QA3 transaction.	\$0.00	4.0	\$0.00
Gabrieli, Mike	Test Chapter 6-5G/7-6 adjusted net worth value.	\$0.00	2.4	\$0.00
Gabrieli, Mike	Test Chapter 7-5f 2e late payments.	\$0.00	0.6	\$0.00
Gabrieli, Mike	Test Chapter 5-7E, 2h activity testing.	\$0.00	3.7	\$0.00
Gabrieli, Mike	Test Chapter 6-5B eligibility to issue mortgage backed securities.	\$0.00	3.6	\$0.00
Giraldo, Andres	Perform testing for additional ARM selections.	\$0.00	3.4	\$0.00
Giraldo, Andres	Document testing for additional ARM selections.	\$0.00	3.9	\$0.00
Giraldo, Andres	Perform testing for payments to security holders.	\$0.00	5.1	\$0.00
Sobreiro, Greg	Review models for GMAC RegAB procedures.	\$0.00	2.0	\$0.00
Zayas, Marilitza	Review status of SSAE16 testing.	\$0.00	0.1	\$0.00
Zayas, Marilitza	Review status of Reg AB testing.	\$0.00	0.1	\$0.00
Zayas, Marilitza	Review status of USAP testing.	\$0.00	0.1	\$0.00
Zayas, Marilitza	Prepare Regulation AB updated documentation.	\$0.00	0.1	\$0.00

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2013 - April 30, 2013

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
02/05/2013				
Zayas, Marilitza	Prepare USAP update documentation.	\$0.00	0.1	\$0.00
02/06/2013				
Compagnino, Francesco	Create collateral and bond models for QO2.	\$0.00	4.0	\$0.00
Gabrieli, Mike	Test Chapter 6-5G/7-6 adjusted net worth value.	\$0.00	2.7	\$0.00
Gabrieli, Mike	Create end of year audit checklist for HUD testing.	\$0.00	0.7	\$0.00
Gabrieli, Mike	Perform mortgage performance testing for HUD.	\$0.00	2.6	\$0.00
Gabrieli, Mike	Test Chapter 7-5C (2a-f) rollforward selections.	\$0.00	2.7	\$0.00
Gabrieli, Mike	Test Chapter 6-5B eligibility to issue mortgage backed securities.	\$0.00	0.6	\$0.00
Giraldo, Andres	Perform testing for payment to security holders.	\$0.00	3.9	\$0.00
Giraldo, Andres	Document testing for payment to security holders.	\$0.00	3.7	\$0.00
Kaur, Jas	Perform testing of HUD compliance for Chapter 7-5G, 2h-j.	\$0.00	2.5	\$0.00
Kaur, Jas	Perform testing of escrowed loan payoffs for Chapter 7-5G, 2k.	\$0.00	1.5	\$0.00
Zayas, Marilitza	Prepare agenda for Regulation AB and USAP status update meeting.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Participate in Regulation AB and USAP status update meeting with M. Aguanno (ResCap) and D. Horn (ResCap).	\$0.00	0.4	\$0.00
Zayas, Marilitza	Meet with T. Robinson to discuss the status of Regulation AB and USAP.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Send follow-up requests to client for data for loan modifications.	\$0.00	0.2	\$0.00
02/07/2013				
Compagnino, Francesco	Create collateral and bond models for QH5.	\$0.00	3.0	\$0.00
Gabrieli, Mike	Review Chapter 7-5K mortgagee approval requirements.	\$0.00	2.3	\$0.00
Gabrieli, Mike	Perform Chapter 7-5G bank account and reconciliations rollforward testing.	\$0.00	1.3	\$0.00
Gabrieli, Mike	Test Chapter 7-5C (2a-f) rollforward.	\$0.00	4.3	\$0.00
Ghany, Muhammad	Perform waterfall testing for ResCap Reg AB securitization transactions.	\$0.00	2.0	\$0.00
Giraldo, Andres	Perform escrow analysis testing.	\$0.00	4.3	\$0.00
Giraldo, Andres	Document escrow analysis testing.	\$0.00	3.6	\$0.00
Green, Erin	Review HUD compliance testing.	\$0.00	0.7	\$0.00
Kaur, Jas	Perform rollforward testing of HUD compliance for Chapter 7-5G, 2i.	\$0.00	2.0	\$0.00
Kaur, Jas	Perform testing of foreclosure sales internal controls.	\$0.00	1.8	\$0.00
Stevenson, Brad	Review ResCap HUD/GNMA testing.	\$0.00	1.0	\$0.00
Zayas, Marilitza	Prepare follow-up request to client.	\$0.00	0.3	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
02/08/2013				
Chaushev, Ayhan	Review testing of Chapter 6-5D (2c)	\$0.00	0.6	\$0.00
Chaushev, Ayhan	Review interim testing of Chapter 65-E (2a).	\$0.00	0.4	\$0.00
Chaushev, Ayhan	Review interim testing of Chapter 6-5D (2l).	\$0.00	0.4	\$0.00
Chaushev, Ayhan	Review interim testing of Chapter 7-5D (2b).	\$0.00	0.6	\$0.00
Gabrieli, Mike	Perform rollforward testing on Chapter 7-5G 2A C F.	\$0.00	4.3	\$0.00
Gabrieli, Mike	Perform rollforward testing on Chapter 6-5D, 2n.	\$0.00	2.2	\$0.00
Gabrieli, Mike	Perform testing on Chapter 6-5D 2b.	\$0.00	1.7	\$0.00
Ghany, Muhammad	Perform waterfall testing for ResCap Reg AB securitization transactions.	\$0.00	2.0	\$0.00
Giraldo, Andres	Perform loan settlement testing.	\$0.00	4.4	\$0.00
Giraldo, Andres	Document loan settlement testing.	\$0.00	3.8	\$0.00
Kaur, Jas	Perform testing of foreclosure sales internal controls.	\$0.00	2.0	\$0.00
Kaur, Jas	Perform testing of loan origination for Chapter 7-5D, 2b.	\$0.00	1.0	\$0.00
Sobreiro, Greg	Review models for GMAC RegAB procedures.	\$0.00	2.0	\$0.00
02/09/2013				
Chaushev, Ayhan	Review interim testing of Chapter 7-5F (2i).	\$0.00	0.6	\$0.00
Chaushev, Ayhan	Review interim testing of Chapter 6-5D (2b).	\$0.00	0.6	\$0.00
Giraldo, Andres	Perform testing for monthly accounting reports and submissions.	\$0.00	4.1	\$0.00
Giraldo, Andres	Perform testing for loan settlements.	\$0.00	3.9	\$0.00
02/11/2013				
Chaushev, Ayhan	Review year-end testing of Chapter 7-5E.	\$0.00	0.4	\$0.00
Chaushev, Ayhan	Review year-end testing of Chapter 7-5D (2c).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review year-end testing of Chapter 7-5E (2h).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review year-end testing of Chapter 7-5D (2a).	\$0.00	0.5	\$0.00
Chaushev, Ayhan	Review year-end testing of Chapter 6-5D (2a).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review year-end testing of Chapter 7-5A (2a-l).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review testing of Chapter 6-5D (2n).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review year-end testing of Chapter 7-5D (2b).	\$0.00	0.3	\$0.00
Donatelli, Lauren	Continue to review documentation of HUD testing.	\$0.00	3.5	\$0.00
Gabrieli, Mike	Perform testing of Chapter 6-5D, 2J.	\$0.00	1.9	\$0.00
Gabrieli, Mike	Perform testing of Chapter 6-5G 2a-d /7-6 adjusted net worth.	\$0.00	0.7	\$0.00
Gabrieli, Mike	Perform Chapter 7-5J (2a-g) kickback testing.	\$0.00	1.4	\$0.00
Gabrieli, Mike	Document testing of Chapter 6-5C, 2a-i.	\$0.00	1.1	\$0.00
Gabrieli, Mike	Document Chapter 6-5D 2f rollforward testing.	\$0.00	1.5	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
02/11/2013				
Gabrieli, Mike	Attend HUD year end check list meeting with L. Donatelli.	\$0.00	1.4	\$0.00
Gabrieli, Mike	Perform rollforward testing of Chapter 6-5D 2b.	\$0.00	1.8	\$0.00
Gabrieli, Mike	Document 6-5B eligibility to issue mortgage backed securities.	\$0.00	0.9	\$0.00
Giraldo, Andres	Perform HUD compliance testing.	\$0.00	4.1	\$0.00
Medway, David	Review ResCap HUD/GNMA testing.	\$0.00	0.9	\$0.00
Sindle, Guy	Review ResCap Reg AB workpapers.	\$0.00	2.0	\$0.00
Sobreiro, Greg	Finalize review of certain GMAC RegAB procedures.	\$0.00	1.0	\$0.00
02/12/2013				
Donatelli, Lauren	Review documentation of HUD testing.	\$0.00	4.3	\$0.00
Gabrieli, Mike	Perform rollforward testing of Chapter 6-5D.	\$0.00	5.3	\$0.00
Gabrieli, Mike	Perform testing of Chapter 6-5D.	\$0.00	0.3	\$0.00
Giraldo, Andres	Perform testing for loan settlements.	\$0.00	3.9	\$0.00
Giraldo, Andres	Document testing for loan settlements.	\$0.00	3.7	\$0.00
Giraldo, Andres	Perform HUD compliance testing.	\$0.00	3.8	\$0.00
Medway, David	Review ResCap HUD/GNMA testing.	\$0.00	1.1	\$0.00
Sindle, Guy	Review ResCap Reg AB workpapers.	\$0.00	1.0	\$0.00
Sobreiro, Greg	Finalize review of certain GMAC RegAB procedures.	\$0.00	2.0	\$0.00
02/13/2013				
Gabrieli, Mike	Perform HUD Chapter 7-5D testing.	\$0.00	0.6	\$0.00
Gabrieli, Mike	Review HUD population for testing.	\$0.00	2.8	\$0.00
Gabrieli, Mike	Review loss mitigation results foe Chapter 7-5F (2f-g).	\$0.00	0.8	\$0.00
Giraldo, Andres	Perform testing for escrow rollforward.	\$0.00	2.1	\$0.00
Medway, David	Continue to review ResCap HUD/GNMA testing.	\$0.00	1.5	\$0.00
Sindle, Guy	Review ResCap Reg AB workpapers.	\$0.00	2.0	\$0.00
02/14/2013				
Donatelli, Lauren	Document review of HUD testing.	\$0.00	3.3	\$0.00
Gabrieli, Mike	Perform ResCap HUD testing procedures.	\$0.00	4.4	\$0.00
Gabrieli, Mike	Document ResCap HUD testing procedures.	\$0.00	3.9	\$0.00
Giraldo, Andres	Perform testing of early payment defaults.	\$0.00	4.2	\$0.00
Giraldo, Andres	Document testing of early payment defaults.	\$0.00	3.8	\$0.00
Giraldo, Andres	Perform settlements testing.	\$0.00	3.2	\$0.00
Kaur, Jas	Test debenture interest calculations.	\$0.00	0.4	\$0.00
Sindle, Guy	Review ResCap Reg AB workpapers.	\$0.00	1.0	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
02/15/2013				
Gabrieli, Mike	Review Chapter 7-5E loan settlement selections for testing.	\$0.00	3.1	\$0.00
Gabrieli, Mike	Meet with L. Donatelli to discuss new HUD audit requirements.	\$0.00	1.1	\$0.00
Gabrieli, Mike	Perform ResCap HUD testing procedures.	\$0.00	3.2	\$0.00
Kaur, Jas	Perform rollforward testing of debenture interest calculations.	\$0.00	2.3	\$0.00
02/16/2013				
Chaushev, Ayhan	Review year-end testing of Chapter 7-7C (2a-e).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review year-end testing of Chapter 7-5C (2a-e).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review year-end testing of Chapter 7-5F (2f-g).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review year-end testing of Chapter 7-5F (2i).	\$0.00	0.2	\$0.00
Chaushev, Ayhan	Review year-end testing of Chapter 7-5D (2a).	\$0.00	0.2	\$0.00
Donatelli, Lauren	Review HUD substantive compliance testing.	\$0.00	3.6	\$0.00
Donatelli, Lauren	Document review of HUD testing.	\$0.00	3.4	\$0.00
02/18/2013				
Donatelli, Lauren	Document HUD testing 7-5K, 2a-c.	\$0.00	2.7	\$0.00
Donatelli, Lauren	Document HUD testing 7-5J, 2a-b.	\$0.00	3.2	\$0.00
Gabrieli, Mike	Perform ResCap HUD testing procedures.	\$0.00	2.1	\$0.00
Gabrieli, Mike	Review Chapter 6-5A federal financial reports testing requirements.	\$0.00	0.4	\$0.00
Gabrieli, Mike	Perform ResCap HUD testing procedures.	\$0.00	0.9	\$0.00
Giraldo, Andres	Perform substantive testing of HUD settlement transactions.	\$0.00	2.3	\$0.00
Hernandez, Lisa	Perform review of waterfall testing for Rali 2006-QS3 for Reg AB.	\$0.00	2.0	\$0.00
02/19/2013				
Chaushev, Ayhan	Review year-end testing of Chapter 6-5C (2a-i).	\$0.00	0.3	\$0.00
Gabrieli, Mike	Perform ResCap HUD testing procedures.	\$0.00	3.5	\$0.00
Giraldo, Andres	Perform testing for quality control procedures.	\$0.00	0.6	\$0.00
Hernandez, Lisa	Review discrepancies in cashflow waterfall testing for Rali 2006-QS3 for Reg AB.	\$0.00	2.0	\$0.00
Kaur, Jas	Perform rollforward testing of claims calculations.	\$0.00	1.8	\$0.00
Kaur, Jas	Prepare follow-up requests for rollforward testing for the SSAE16 report.	\$0.00	0.3	\$0.00
02/20/2013				
Donatelli, Lauren	Document HUD testing 7-5I, 2a-d.	\$0.00	3.5	\$0.00
Donatelli, Lauren	Document HUD testing 6-5E, 2b-k.	\$0.00	2.7	\$0.00
Gabrieli, Mike	Perform ResCap HUD testing procedures.	\$0.00	0.3	\$0.00
Giraldo, Andres	Perform rejected loans testing.	\$0.00	0.2	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
02/20/2013				
Kaur, Jas	Perform testing of Chapter 7-5G, 2h-k.	\$0.00	2.7	\$0.00
Kaur, Jas	Perform rollforward testing Chapter 7-5G, 2i.	\$0.00	2.8	\$0.00
Sobreiro, Greg	Review GMAC mortgage models for RegAB procedures.	\$0.00	2.0	\$0.00
Zayas, Marilitza	Review Reg AB workpapers.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Attend servicing and compliance status meeting with T. Robinson, M. Aguanno, F. Madden, D. Horn and J. Kaur.	\$0.00	0.5	\$0.00
02/21/2013				
Donatelli, Lauren	Document HUD testing 6-5A, 2a-e.	\$0.00	1.7	\$0.00
Donatelli, Lauren	Document HUD testing 6-5B, 2a-e.	\$0.00	3.3	\$0.00
Gabrieli, Mike	Perform ResCap HUD testing procedures.	\$0.00	0.7	\$0.00
Gabrieli, Mike	Document ResCap HUD testing procedures.	\$0.00	0.8	\$0.00
Gabrieli, Mike	Review Chapter HUD bank reconciliations.	\$0.00	0.8	\$0.00
Kaur, Jas	Perform rollforward testing Chapter 7-5G, 2i.	\$0.00	0.5	\$0.00
02/22/2013				
Chaushev, Ayhan	Review year-end testing of Chapter 6-5D (2b).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review year-end testing of Chapter 7-5G (d-e,g).	\$0.00	0.3	\$0.00
Donatelli, Lauren	Document HUD testing 6-5G, 2a-d.	\$0.00	3.3	\$0.00
Donatelli, Lauren	Document HUD Testing 7-5A.	\$0.00	4.2	\$0.00
Gabrieli, Mike	Document testing of HUD bank reconciliations.	\$0.00	3.8	\$0.00
02/23/2013				
Donatelli, Lauren	Document HUD testing 7-5C.	\$0.00	1.4	\$0.00
Donatelli, Lauren	Document HUD testing 7-5F.	\$0.00	2.1	\$0.00
02/25/2013				
Chaushev, Ayhan	Review testing of Chapter 6-5E (2a).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review testing of Chapter 6-5F (2d-f).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review testing of Chapter 6-5C (2a-i).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review testing of Chapter 6-5D (2e).	\$0.00	0.3	\$0.00
Chaushev, Ayhan	Review testing of Chapter 6-5D (2f).	\$0.00	0.3	\$0.00
Gabrieli, Mike	Review RFC and GMACM liquidity calculations for HUD.	\$0.00	1.7	\$0.00
Lang, Nick	Document GMAC mortgage SSAE16 general information technology control narratives.	\$0.00	1.6	\$0.00
Lang, Nick	Document GMAC mortgage physical access control testing.	\$0.00	2.1	\$0.00
Lang, Nick	Review GMAC mortgage SSAE16 data requests received.	\$0.00	1.4	\$0.00
Sobreiro, Greg	Review models for GMAC RegAB procedures.	\$0.00	2.0	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
02/25/2013				
Zayas, Marilitza	Prepare SSAE-16 schedule of request for final testing.	\$0.00	0.6	\$0.00
02/26/2013				
Chaushev, Ayhan	Review testing of Chapter 7-5G (2a,c,f).	\$0.00	0.5	\$0.00
Chaushev, Ayhan	Review testing of Chapter 6-5E (2b-k).	\$0.00	1.1	\$0.00
Chaushev, Ayhan	Review testing of Chapter 7-5G (2k).	\$0.00	0.3	\$0.00
Kaur, Jas	Perform testing for the SSAE16 report.	\$0.00	3.5	\$0.00
Kaur, Jas	Document testing for the SSAE16 report.	\$0.00	0.8	\$0.00
Sobreiro, Greg	Review models for GMAC RegAB procedures.	\$0.00	2.0	\$0.00
02/27/2013				
Donatelli, Lauren	Meet with B. Stevenson, E. Green, and D. Medway to discuss the current status of the ResCap HUD audit.	\$0.00	0.5	\$0.00
Gabrieli, Mike	Review bank reconciliations for HUD testing.	\$0.00	2.6	\$0.00
Gabrieli, Mike	Review Fannie and Freddie approval documents for Chapater 6-5G HUD requirement.	\$0.00	2.8	\$0.00
Green, Erin	Meet with B. Stevenson, D. Medway, and L. Donatelli to discuss the current status of the ResCap HUD audit.	\$0.00	0.5	\$0.00
Kaur, Jas	Document support and samples for controls testing performed.	\$0.00	1.7	\$0.00
Kaur, Jas	Perform rollforward testing of loan boarding reports.	\$0.00	2.2	\$0.00
Kaur, Jas	Perform testing of closed code zero and loans in application reports.	\$0.00	3.0	\$0.00
Medway, David	Meet with B. Stevenson, E. Green, and L. Donatelli to discuss the current status of the ResCap HUD audit.	\$0.00	0.5	\$0.00
Medway, David	Meet with E. Green, L. Donatelli, F. Madden (ResCap), M. Aguanno (ResCap), D. Horn (ResCap), and J. Feeney (ResCap) to discuss the current status of the ResCap HUD audit.	\$0.00	0.4	\$0.00
Robinson, Thomas	Review Regulation AB audit status.	\$0.00	1.6	\$0.00
Robinson, Thomas	Conference call with M. Zayas, Frank Madden, and M. Aquanno regarding the status of the ResCap Regulation AB testing.	\$0.00	0.7	\$0.00
Stevenson, Brad	Meet with E. Green, D. Medway, and L. Donatelli to discuss the current status of the ResCap HUD audit.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Prepare agenda for Regulation AB status update meeting.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Conference call with T. Robinson, F. Madden, and M. Aquanno regarding the status of the ResCap Regulation AB testing.	\$0.00	0.7	\$0.00
02/28/2013				
Donatelli, Lauren	Meet with E. Green, D. Medway, F. Madden (ResCap), M. Aguanno (ResCap), D. Horn (ResCap), and J. Feeney (ResCap) to discuss the current status of the ResCap HUD audit.	\$0.00	0.5	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
02/28/2013				
Gabrieli, Mike	Perform HUD claims testing.	\$0.00	2.6	\$0.00
Green, Erin	Meet with D. Medway, L. Donatelli, F. Madden (ResCap), M. Aguanno (ResCap), D. Horn (ResCap), and J. Feeney (ResCap) to discuss the current status of the ResCap HUD audit.	\$0.00	0.4	\$0.00
Hernandez, Lisa	Perform review of bond inputs for RALI 2006-QS3 Reg AB testing.	\$0.00	2.0	\$0.00
Hernandez, Lisa	Perform review of bond cashflow waterfall for RALI 2006-QS3 Reg AB testing.	\$0.00	2.0	\$0.00
Hernandez, Lisa	Draft memo for RALI 2006-QS3 Reg AB testing.	\$0.00	2.0	\$0.00
Hernandez, Lisa	Perform review of collateral calculations for RAMP 2006-RZ3 Reg AB testing.	\$0.00	2.0	\$0.00
Hernandez, Lisa	Perform review of collateral for RALI 2006-QS3 Reg AB testing.	\$0.00	4.0	\$0.00
Kaur, Jas	Perform rollforward testing for ARM analysis.	\$0.00	1.0	\$0.00
Kaur, Jas	Perform rollforward testing on escrow reports.	\$0.00	0.5	\$0.00
Kaur, Jas	Perform rollforward testing of management monitoring through daily dashboard reports and quality risk reviews.	\$0.00	1.3	\$0.00
Lang, Nick	Review prior year GMAC mortgage SSAE16 workpapers.	\$0.00	1.8	\$0.00
Lang, Nick	Document GMAC mortgage SSAE16 physical access control testing results.	\$0.00	2.4	\$0.00
Lang, Nick	Document GMAC mortgage SSAE16 logical access control testing results.	\$0.00	0.8	\$0.00
Robinson, Thomas	Meet with M. Zayas regarding the status of the ResCap Regulation AB testing.	\$0.00	0.5	\$0.00
Robinson, Thomas	Review Regulation AB reports.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Meet with T. Robinson regarding the status of the ResCap Regulation AB testing.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Prepare follow-up request to client for USAP.	\$0.00	0.6	\$0.00
03/01/2013				
Gabrieli, Mike	Prepare confirmation letters for ResCap audit.	\$0.00	3.2	\$0.00
Gabrieli, Mike	Prepare HUD compliance testing audit documentation.	\$0.00	0.6	\$0.00
Hernandez, Lisa	Draft memo for RAMP 2006-RZ3 Reg AB testing.	\$0.00	2.1	\$0.00
Hernandez, Lisa	Review bond calculations for RAMP 2006-RZ3 Reg AB testing.	\$0.00	1.9	\$0.00
Hernandez, Lisa	Review bond inputs for RAMP 2006-RZ3 Reg AB testing.	\$0.00	2.3	\$0.00
Hernandez, Lisa	Review collateral inputs for RAMP 2006-RZ3 Reg AB testing.	\$0.00	1.7	\$0.00
Robinson, Thomas	Review ResCap mortgage servicing compliance workpapers.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Prepare Regulation AB summary memorandum.	\$0.00	3.6	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
03/02/2013				
Medway, David	Prepare ResCap HUD compliance testing documentation.	\$0.00	1.1	\$0.00
03/04/2013				
Green, Erin	Prepare HUD reporting documentation.	\$0.00	1.2	\$0.00
Hernandez, Lisa	Review collateral calculations for RFMSI 2007-SA3 RegAB testing.	\$0.00	3.1	\$0.00
Hernandez, Lisa	Review RFMSI 2007-SA3 inputs for debt testing for RegAB.	\$0.00	1.9	\$0.00
Hernandez, Lisa	Review GMAC RegAB testing workpapers.	\$0.00	3.0	\$0.00
Lang, Nick	Review ResCap SSAE16 physical security control testing.	\$0.00	2.2	\$0.00
Lang, Nick	Document ResCap SSAE16 logical security control testing results.	\$0.00	1.3	\$0.00
Robinson, Thomas	Review ResCap servicing compliance reporting workpapers.	\$0.00	3.3	\$0.00
Sobreiro, Greg	Perform review of RegAB testing memos.	\$0.00	2.5	\$0.00
Zayas, Marilitza	Prepare summary memorandum for Regulation AB.	\$0.00	3.6	\$0.00
Zayas, Marilitza	Review USAP testing of fidelity bond and errors and omissions insurance.	\$0.00	0.9	\$0.00
Zayas, Marilitza	Review Reg AB testing of fidelity bond and errors and omissions insurance.	\$0.00	0.9	\$0.00
Zayas, Marilitza	Review testing of third party vendors.	\$0.00	0.8	\$0.00
03/05/2013				
Gabrieli, Mike	Perform testing of compliance with HUD laws and regulations.	\$0.00	3.7	\$0.00
Gabrieli, Mike	Document testing of compliance with HUD laws and regulations.	\$0.00	3.5	\$0.00
Hernandez, Lisa	Prepare memo for RFMSI 2007-SA3 RegAB testing.	\$0.00	2.3	\$0.00
Hernandez, Lisa	Review loss calculation for RFMSI 2007-SA3 for RegAB testing.	\$0.00	2.7	\$0.00
Hernandez, Lisa	Review loss calculation for RFMSI 2007-SA3 RegAB testing.	\$0.00	2.0	\$0.00
Petrovski, Biljana	Review SSAE16 report.	\$0.00	0.6	\$0.00
Robinson, Thomas	Call with M. Zayas to discuss the status of the ResCap servicing compliance procedures.	\$0.00	0.5	\$0.00
Robinson, Thomas	Call with M. Zayas, F. Madden and M. Aquanno to discuss potential RegAB exceptions.	\$0.00	0.5	\$0.00
Robinson, Thomas	Review ResCap RegAB summary memorandum and supporting documents.	\$0.00	2.1	\$0.00
Robinson, Thomas	Perform evaluation of ResCap potential noncompliance.	\$0.00	3.4	\$0.00
Zayas, Marilitza	Review status of USAP testing procedures.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Call with T. Robinson, F. Madden and M. Aquanno to discuss potential RegAB exceptions.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Call with T. Robinson to discuss the status of the ResCap servicing compliance procedures.	\$0.00	0.5	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
03/05/2013				
Zayas, Marilitza	Prepare Regulation AB opinion on management's assertion.	\$0.00	3.3	\$0.00
Zayas, Marilitza	Review status of SSAE 16 internal control testing.	\$0.00	0.1	\$0.00
Zayas, Marilitza	Review securities pool setup internal control testing.	\$0.00	0.1	\$0.00
Zayas, Marilitza	Document securities pool setup internal control testing.	\$0.00	0.2	\$0.00
03/06/2013				
Gabrieli, Mike	Prepare HUD compliance testing audit documentation.	\$0.00	1.4	\$0.00
Gabrieli, Mike	Perform HUD compliance testing.	\$0.00	1.4	\$0.00
Green, Erin	Prepare HUD electronic submission audit documentation.	\$0.00	1.2	\$0.00
Lang, Nick	Document GMACM SSAE16 logical access control testing results.	\$0.00	1.8	\$0.00
Robinson, Thomas	Call with M. Zayas, F. Madden and M. Aquanno to discuss potential RegAB exceptions.	\$0.00	0.5	\$0.00
Robinson, Thomas	Review ResCap RegAB summary documents.	\$0.00	1.3	\$0.00
Robinson, Thomas	Perform evaluation of ResCap Regulation AB potential noncompliance reporting considerations.	\$0.00	2.2	\$0.00
Sobreiro, Greg	Perform review of RegAB testing memos.	\$0.00	3.0	\$0.00
Zayas, Marilitza	Send SSAE 16 follow up testing requests to the client.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Meet with T. Robinson regarding update on Regulation AB and USAP.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review confirmations received for investor records testing.	\$0.00	3.5	\$0.00
Zayas, Marilitza	Review confirmations received for Reg AB investor records testing.	\$0.00	3.4	\$0.00
Zayas, Marilitza	Meet with L. Hernandez, G, Sobreiro and T. Robinson to discuss update on waterfall testing.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review confirmations received for USAP investor records testing.	\$0.00	3.4	\$0.00
03/07/2013				
Gabrieli, Mike	Document testing of HUD confirmations.	\$0.00	2.7	\$0.00
Gabrieli, Mike	Perform HUD compliance testing.	\$0.00	1.3	\$0.00
Gabrieli, Mike	Perform testing of HUD confirmations.	\$0.00	2.6	\$0.00
Medway, David	Prepare ResCap HUD reporting documentation.	\$0.00	1.2	\$0.00
Robinson, Thomas	Review ResCap Regulation AB summary documents.	\$0.00	1.8	\$0.00
Sobreiro, Greg	Perform review of RegAB testing memos.	\$0.00	3.5	\$0.00
Zayas, Marilitza	Prepare Regulation AB summary memorandum.	\$0.00	1.2	\$0.00
Zayas, Marilitza	Meet with H. Guyler, M. Howell, T. Robinson and K. Hertzfeld regarding Ally RegAB EQCR.	\$0.00	1.6	\$0.00
Zayas, Marilitza	Issue ResCap Regulation AB reports.	\$0.00	1.8	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
03/08/2013				
Gabrieli, Mike	Perform testing of HUD confirmations.	\$0.00	0.6	\$0.00
Gabrieli, Mike	Document claims testing.	\$0.00	3.2	\$0.00
Gabrieli, Mike	Perform HUD claims testing.	\$0.00	1.9	\$0.00
Gabrieli, Mike	Continue to document testing of HUD confirmations.	\$0.00	0.4	\$0.00
Lang, Nick	Document GMACM SSAE16 logical access control testing results.	\$0.00	3.8	\$0.00
Lang, Nick	Review GMACM SSAE16 logical access control testing workpapers.	\$0.00	2.2	\$0.00
Petrovski, Biljana	Review summary memo for the SSAE16 report.	\$0.00	0.9	\$0.00
Quinlan, Maggie	Perform ResCap waterfall testing for Regulation AB.	\$0.00	2.5	\$0.00
Sobreiro, Greg	Perform review of RegAB testing memos.	\$0.00	3.0	\$0.00
03/11/2013				
Anderson, Mark	Prepare the archive process for Reg AB audit workpapers.	\$0.00	0.5	\$0.00
Gabrieli, Mike	Document HUD claims testing procedures.	\$0.00	2.2	\$0.00
Gabrieli, Mike	Prepare workpaper support for SSAE 16 control testing.	\$0.00	0.5	\$0.00
Gabrieli, Mike	Prepare documentation for HUD payments testing.	\$0.00	0.4	\$0.00
Lang, Nick	Review GMACM SSAE16 logical access control testing workpapers.	\$0.00	1.4	\$0.00
Lang, Nick	Document GMACM SSAE16 logical access control testing results.	\$0.00	0.6	\$0.00
Robinson, Thomas	Perform review of ResCap RegAB audit summary documentation.	\$0.00	1.1	\$0.00
Stevenson, Brad	Perform compliance auditing procedures to support issuance of HUD compliance reports.	\$0.00	1.3	\$0.00
Zayas, Marilitza	Document SSAE 16 loan boarding testing procedures.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review SSAE 16 investor and pool data set up controls.	\$0.00	2.8	\$0.00
Zayas, Marilitza	Perform SSAE-16 internal control testing procedures.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review testing of SSAE-16 loan boarding control.	\$0.00	2.2	\$0.00
Zayas, Marilitza	Review fidelity bond and errors and omissions testing.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Document bank reconciliations testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Perform bank reconciliations testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review bank reconciliations testing.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Review fidelity bond and errors and omissions testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Continue to review testing of SSAE-16 loan boarding control.	\$0.00	0.8	\$0.00
03/12/2013				
Gabrieli, Mike	Continue to prepare support for SSAE 16 testing.	\$0.00	1.1	\$0.00

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2013 - April 30, 2013

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Servicing Compliance Services

03/12/2013

Stevenson, Brad	Perform compliance auditing procedures to support issuance of HUD compliance reports.	\$0.00	1.8	\$0.00
Zayas, Marilitza	Review safeguarding of checks walkthrough memo.	\$0.00	0.2	\$0.00
Zayas, Marilitza	Review third party vendor testing procedures.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Review payments testing.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Perform payments testing.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Review wire disbursements testing.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Review advances testing.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Review disbursements to investors testing.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review wire disbursements testing.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review disbursements testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Document disbursements testing procedures.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Perform disbursements testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review bank reconciliations testing.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Review bank reconciliations testing for criteria I.1.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Review advances testing.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Review advances testing.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Review bank reconciliations testing.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Perform bank reconciliations testing.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Review payments testing.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Review servicer reports controls testing.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Review timeframe compliance testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review advances testing.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review disbursements testing for Reg AB.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review disbursements testing for USAP.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Continue reviewing disbursements testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review disbursements testing.	\$0.00	0.4	\$0.00

03/13/2013

Donatelli, Lauren	Meet with B. Stevenson, E. Green and D. Medway to discuss current status of ResCap HUD/GNMA audits.	\$0.00	0.7	\$0.00
Gabrieli, Mike	Prepare audit summary documentation for SSAE 16 control testing procedures.	\$0.00	0.4	\$0.00
Medway, David	Meet with B. Stevenson, E. Green, and L. Donatelli to discuss current status of ResCap HUD/GNMA audits.	\$0.00	0.7	\$0.00
Medway, David	Prepare ResCap HUD/GNMA summary memo.	\$0.00	2.2	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
03/13/2013				
Robinson, Thomas	Call with M. Zayas, F. Madden and M. Aquanno to discuss the status of the ResCap servicing compliance audits.	\$0.00	0.5	\$0.00
Robinson, Thomas	Review ResCap servicing compliance management representation letter.	\$0.00	1.9	\$0.00
Stevenson, Brad	Meet with E. Green, D. Medway and L. Donatelli to discuss current status of ResCap HUD/GNMA audits.	\$0.00	0.7	\$0.00
Stevenson, Brad	Perform compliance auditing procedures to support issuance of HUD compliance reports.	\$0.00	2.4	\$0.00
Zayas, Marilitza	Prepare cash collection and administration memo.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Prepare general servicing considerations memo.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Prepare investor remittances and reporting memo.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Prepare general servicing considerations memo.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Prepare pool asset administration memo.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Prepare pool asset administration memo.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Prepare cash collection and administration memo.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Prepare general servicing considerations memo.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Prepare pool asset administration memo.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Review payment allocation testing.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Review payoff allocation testing.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Prepare investor remittances and reporting memo.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Prepare cash collection and administration memo.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Prepare pool asset administration memo.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Review payment allocation testing.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Review servicer records testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review loan modifications testing.	\$0.00	1.3	\$0.00
Zayas, Marilitza	Prepare cash collection and administration memo.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Prepare general servicing considerations memo.	\$0.00	0.3	\$0.00
03/14/2013				
Green, Erin	Prepare GMAC Mortgage HUD and GNMA reports.	\$0.00	4.4	\$0.00
Green, Erin	Meet with B. Stevenson, D. Medway, and L. Donatelli to discuss current status of ResCap HUD/GNMA audits.	\$0.00	0.7	\$0.00
Medway, David	Prepare HUD summary memo.	\$0.00	1.4	\$0.00
Robinson, Thomas	Review master servicing summary workpapers.	\$0.00	1.4	\$0.00
Robinson, Thomas	Review primary servicing summary workpapers.	\$0.00	1.8	\$0.00
Stevenson, Brad	Perform compliance auditing procedures to support issuance of HUD compliance reports.	\$0.00	4.6	\$0.00
Zayas, Marilitza	Review collection efforts testing.	\$0.00	0.3	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
03/14/2013				
Zayas, Marilitza	Review adjustable interest rates testing.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Review escrow funds analysis testing.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Review interest on escrow testing.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Review escrow fund returns testing.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Perform obligor disbursements testing.	\$0.00	1.7	\$0.00
Zayas, Marilitza	Review obligor disbursements testing.	\$0.00	1.0	\$0.00
Zayas, Marilitza	Review collection efforts testing.	\$0.00	0.3	\$0.00
Zayas, Marilitza	Review adjustable interest rates testing.	\$0.00	0.7	\$0.00
Zayas, Marilitza	Review escrow funds analysis testing.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Perform escrow funds analysis testing.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Document escrow funds analysis testing.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Review obligor disbursements testing.	\$0.00	2.6	\$0.00
03/15/2013				
Green, Erin	Prepare GMAC Mortgage reporting audit working papers.	\$0.00	1.2	\$0.00
Medway, David	Prepare HUD summary memo.	\$0.00	1.1	\$0.00
Stevenson, Brad	Perform compliance auditing procedures to support issuance of HUD compliance reports.	\$0.00	3.2	\$0.00
Zayas, Marilitza	Review late payment penalties testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Review adjustable interest rates testing.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review external enhancements testing.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review removals testing.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review loan modifications testing.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review loss mitigation testing.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review adjustable interest rates testing.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review charge-offs testing.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review late payment penalties testing.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Review removals testing.	\$0.00	0.9	\$0.00
Zayas, Marilitza	Review loss mitigation testing.	\$0.00	0.6	\$0.00
03/18/2013				
Robinson, Thomas	Review draft ResCap assertions.	\$0.00	0.5	\$0.00
03/19/2013				
Medway, David	Prepare ResCap HUD summary memo.	\$0.00	2.1	\$0.00
03/21/2013				
Medway, David	Prepare ResCap HUD/GNMA summary memo.	\$0.00	1.1	\$0.00
Soehnel, Reed	Document procedures related to issuing servicing compliance reports.	\$0.00	0.6	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
03/21/2013				
Zayas, Marilitza	Prepare Reg AB summary memo.	\$0.00	0.4	\$0.00
03/22/2013				
Medway, David	Prepare ResCap HUD/GNMA summary memo.	\$0.00	1.1	\$0.00
Robinson, Thomas	Review final ResCap management assertions.	\$0.00	1.7	\$0.00
Zayas, Marilitza	Issue Regulation AB reports.	\$0.00	0.6	\$0.00
03/23/2013				
Donatelli, Lauren	Perform substantive testing of HUD selections.	\$0.00	3.7	\$0.00
Donatelli, Lauren	Review HUD substantive testing workpapers	\$0.00	3.9	\$0.00
Donatelli, Lauren	Document results of HUD compliance testing procedures.	\$0.00	1.4	\$0.00
03/25/2013				
Donatelli, Lauren	Perform substantive testing of HUD selections.	\$0.00	3.8	\$0.00
Donatelli, Lauren	Review HUD substantive testing workpapers	\$0.00	2.9	\$0.00
Donatelli, Lauren	Document results of HUD compliance testing procedures.	\$0.00	4.3	\$0.00
Robinson, Thomas	Review ResCap final reports to be issued.	\$0.00	0.9	\$0.00
Zayas, Marilitza	Review SSAE 16 new investor setup controls.	\$0.00	1.7	\$0.00
Zayas, Marilitza	Review SSAE 16 pool data set up controls.	\$0.00	1.7	\$0.00
Zayas, Marilitza	Review SSAE 16 pool data security access controls.	\$0.00	1.6	\$0.00
Zayas, Marilitza	Prepare SSAE 16 pool data set up memo.	\$0.00	1.6	\$0.00
03/26/2013				
Donatelli, Lauren	Perform substantive testing of HUD selections.	\$0.00	2.8	\$0.00
Donatelli, Lauren	Review HUD substantive testing workpapers	\$0.00	3.9	\$0.00
Donatelli, Lauren	Document results of HUD compliance testing procedures.	\$0.00	3.6	\$0.00
Donatelli, Lauren	Perform substantive testing of compliance with HUD servicing criteria.	\$0.00	2.7	\$0.00
Medway, David	Review ResCap HUD/GNMA testing.	\$0.00	2.1	\$0.00
Nealon, Matt	Prepare summary audit documentation for the SSAE 16 audit.	\$0.00	1.4	\$0.00
Zayas, Marilitza	Update SSAE 16 mortgage payments memo.	\$0.00	1.8	\$0.00
Zayas, Marilitza	Review SSAE 16 controls over borrower payments.	\$0.00	1.7	\$0.00
Zayas, Marilitza	Review SSAE 16 payment application hierarchy security access controls.	\$0.00	1.4	\$0.00
Zayas, Marilitza	Review SSAE 16 controls over reject reports.	\$0.00	1.6	\$0.00
03/27/2013				
Medway, David	Review ResCap HUD/GNMA testing.	\$0.00	2.4	\$0.00
Nealon, Matt	Prepare summary audit documentation for the SSAE 16 audit.	\$0.00	3.1	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
03/27/2013				
Zayas, Marilitza	Update SSAE 16 adjustable rate mortgages memo.	\$0.00	1.9	\$0.00
Zayas, Marilitza	Review SSAE 16 edit reports testing.	\$0.00	1.6	\$0.00
Zayas, Marilitza	Review SSAE 16 adjustable rate mortgage security access controls.	\$0.00	1.3	\$0.00
Zayas, Marilitza	Review SSAE 16 dual verification of interest rates testing.	\$0.00	0.8	\$0.00
03/28/2013				
Nealon, Matt	Prepare summary audit documentation for the SSAE 16 audit.	\$0.00	2.9	\$0.00
Petrovski, Biljana	Review mortgage servicing SSAE16 report testing workpapers.	\$0.00	2.1	\$0.00
Zayas, Marilitza	Review SSAE 16 investor reports memo.	\$0.00	1.6	\$0.00
Zayas, Marilitza	Review SSAE 16 testing on controls over wires.	\$0.00	1.3	\$0.00
Zayas, Marilitza	Review SSAE 16 controls over bank reconciliations review.	\$0.00	2.3	\$0.00
Zayas, Marilitza	Review SSAE 16 testing.	\$0.00	0.8	\$0.00
03/29/2013				
Stevenson, Brad	Review testing for ResCap HUD compliance audit.	\$0.00	2.3	\$0.00
Zayas, Marilitza	Review SSAE controls over annual escrow reviews.	\$0.00	0.9	\$0.00
Zayas, Marilitza	Review SSAE 16 interest on escrow testing.	\$0.00	1.3	\$0.00
Zayas, Marilitza	Review SSAE 16 interest on escrow security access controls.	\$0.00	0.9	\$0.00
Zayas, Marilitza	Review SSAE 16 escrow reports testing.	\$0.00	1.4	\$0.00
Zayas, Marilitza	Review SSAE escrow administration memo.	\$0.00	1.6	\$0.00
04/01/2013				
Petrovski, Biljana	Review mortgage servicing SSAE16 test workpapers.	\$0.00	2.3	\$0.00
04/02/2013				
Medway, David	Prepare ResCap LASS submission tie-out.	\$0.00	2.1	\$0.00
Zayas, Marilitza	Review status of ResCap audit procedures.	\$0.00	0.4	\$0.00
04/03/2013				
Green, Erin	Review GMAC Mortgage HUD audit reporting.	\$0.00	0.8	\$0.00
Medway, David	Prepare ResCap mortgagee letter documentation.	\$0.00	2.5	\$0.00
Petrovski, Biljana	Review mortgage servicing SSAE16 report test workpapers.	\$0.00	3.3	\$0.00
Stevenson, Brad	Review documentation and procedures performed for the ResCap HUD compliance reports.	\$0.00	1.5	\$0.00
Zayas, Marilitza	Review SSAE 16 bankruptcy team monitoring testing.	\$0.00	3.3	\$0.00
Zayas, Marilitza	Review SSAE 16 quality risk review reports testing.	\$0.00	2.4	\$0.00
Zayas, Marilitza	Review SSAE 16 foreclosure sale testing.	\$0.00	2.4	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
04/03/2013				
Zayas, Marilitza	Update SSAE 16 default servicing memo.	\$0.00	0.9	\$0.00
04/04/2013				
Dabevski, Desislava	Prepare tie-outs of HUD LASS balance sheet and income statement submissions.	\$0.00	0.9	\$0.00
Dabevski, Desislava	Document tie-outs of HUD LASS balance sheet and income statement submissions.	\$0.00	2.9	\$0.00
Green, Erin	Review GMAC Mortgage GNMA audit reporting.	\$0.00	4.2	\$0.00
Medway, David	Prepare ResCap LASS submission tie-out.	\$0.00	0.8	\$0.00
04/05/2013				
Dabevski, Desislava	Prepare tie-outs of HUD LASS balance sheet and income statement submissions.	\$0.00	0.6	\$0.00
Dabevski, Desislava	Document tie-outs of HUD LASS balance sheet and income statement submissions.	\$0.00	1.2	\$0.00
Dabevski, Desislava	Review tie-outs of HUD LASS balance sheet and income statement submissions.	\$0.00	2.8	\$0.00
Medway, David	Review documents summarizing ResCap HUD/GNMA audit procedures.	\$0.00	2.1	\$0.00
Petrovski, Biljana	Review test approach on SSAE16 mortgage servicing workpapers.	\$0.00	1.1	\$0.00
04/06/2013				
Donatelli, Lauren	Document HUD GNMA memo summary.	\$0.00	1.1	\$0.00
Donatelli, Lauren	Document HUD risk assessment.	\$0.00	3.1	\$0.00
Donatelli, Lauren	Document HUD mortgagee letter summary procedures.	\$0.00	2.3	\$0.00
Medway, David	Review ResCap HUD/GNMA risk assessment.	\$0.00	2.7	\$0.00
Stevenson, Brad	Review documentation and procedures performed for the ResCap HUD compliance reports.	\$0.00	1.2	\$0.00
Zayas, Marilitza	Review draft report provided by client.	\$0.00	1.6	\$0.00
Zayas, Marilitza	Prepare follow-up client requests regarding SSAE 16 report.	\$0.00	0.8	\$0.00
04/07/2013				
Donatelli, Lauren	Document GNMA memo summary.	\$0.00	2.3	\$0.00
04/08/2013				
Dabevski, Desislava	Review internal control testing procedures.	\$0.00	2.6	\$0.00
Dabevski, Desislava	Review controls testing for mortgage payments.	\$0.00	2.3	\$0.00
Dabevski, Desislava	Review controls testing for escrow administration.	\$0.00	0.7	\$0.00
Medway, David	Review ResCap HUD/GNMA risk assessment.	\$0.00	2.1	\$0.00
Stevenson, Brad	Review compliance testing procedures for HUD compliance reports for GMAC Mortgage.	\$0.00	1.3	\$0.00
04/09/2013				
Dabevski, Desislava	Perform testing of HUD tie-out amounts.	\$0.00	0.6	\$0.00
Donatelli, Lauren	Document HUD current year testing procedures.	\$0.00	0.6	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
04/09/2013				
Medway, David	Review testing of HUD compliance.	\$0.00	3.1	\$0.00
Petrovski, Biljana	Review testing approach for the GMAC mortgage SSAE16 report controls.	\$0.00	0.8	\$0.00
Stevenson, Brad	Review compliance testing supporting the HUD compliance reports for GMAC Mortgage.	\$0.00	1.6	\$0.00
Stevenson, Brad	Review testing workpapers supporting the service auditors report.	\$0.00	2.3	\$0.00
Vazquez, Sol	Prepare Regulation AB documentation for archiving for the ResCap audit.	\$0.00	2.6	\$0.00
Zayas, Marilitza	Review SSAE-16 testing guidance.	\$0.00	0.5	\$0.00
04/10/2013				
Green, Erin	Prepare GMAC Mortgage GNMA reports.	\$0.00	1.4	\$0.00
Lannon, Anne	Perform file check on the ResCap regulation AB audit file.	\$0.00	0.6	\$0.00
Lannon, Anne	Perform back up procedures for the ResCap audit file.	\$0.00	0.4	\$0.00
Lannon, Anne	Perform file check adjustments to the ResCap Regulation AB audit file.	\$0.00	2.6	\$0.00
Mawn, Laura	Continue to document testing of ResCap financial statement footnote disclosures.	\$0.00	0.6	\$0.00
Medway, David	Review testing of HUD compliance.	\$0.00	1.2	\$0.00
Vazquez, Sol	Prepare Regulation AB documentation for archiving for the ResCap audit.	\$0.00	0.9	\$0.00
04/11/2013				
Dabevski, Desislava	Review internal controls utilized in testing.	\$0.00	2.7	\$0.00
Dabevski, Desislava	Document internal controls utilized in testing.	\$0.00	2.9	\$0.00
Dabevski, Desislava	Continue to document internal controls utilized in testing.	\$0.00	2.6	\$0.00
Donatelli, Lauren	Document ResCap HUD controls testing.	\$0.00	3.9	\$0.00
Donatelli, Lauren	Document ResCap GNMA risk assessment.	\$0.00	2.7	\$0.00
Donatelli, Lauren	Document ResCap HUD settlements testing.	\$0.00	3.4	\$0.00
Green, Erin	Review audit testing for GNMA engagement.	\$0.00	3.7	\$0.00
Lannon, Anne	Review organization of the ResCap Regulation AB manual workpapers.	\$0.00	0.4	\$0.00
Lannon, Anne	Perform final file check on ResCap Regulation AB audit file.	\$0.00	0.6	\$0.00
Lannon, Anne	Prepare ResCap Regulation AB manual workpapers.	\$0.00	2.8	\$0.00
Medway, David	Review testing of HUD compliance.	\$0.00	1.7	\$0.00
Stevenson, Brad	Review HUD compliance reports.	\$0.00	1.8	\$0.00
Zayas, Marilitza	Perform SSAE-16 testing.	\$0.00	0.4	\$0.00
Zayas, Marilitza	Prepare Regulation AB manual working papers for archiving.	\$0.00	1.6	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
04/12/2013				
Dabevski, Desislava	Prepare tie-outs of HUD LASS balance sheet and income statement submissions.	\$0.00	2.3	\$0.00
Dabevski, Desislava	Document tie-outs of HUD LASS balance sheet and income statement submissions.	\$0.00	2.5	\$0.00
Lannon, Anne	Archive the ResCap Regulation AB manual workpapers.	\$0.00	0.6	\$0.00
Lannon, Anne	Prepare ResCap Regulation AB manual workpapers.	\$0.00	1.2	\$0.00
Medway, David	Review testing of HUD compliance.	\$0.00	2.2	\$0.00
Zayas, Marilitza	Review file check report for Regulation AB audit.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Complete archiving process for the 2012 ResCap Regulation AB engagement.	\$0.00	1.3	\$0.00
Zayas, Marilitza	Prepare Regulation AB manual working papers for archiving.	\$0.00	3.5	\$0.00
Zayas, Marilitza	Review SSAE 16 controls for data testing.	\$0.00	2.4	\$0.00
04/13/2013				
Medway, David	Review testing of HUD compliance.	\$0.00	2.1	\$0.00
04/15/2013				
Dabevski, Desislava	Prepare tie-outs of HUD LASS balance sheet and income statement submissions.	\$0.00	1.4	\$0.00
Medway, David	Prepare GNMA reporting information.	\$0.00	1.8	\$0.00
Stevenson, Brad	Review compliance testing procedures supporting ResCap HUD compliance audits.	\$0.00	1.2	\$0.00
Stevenson, Brad	Review supplemental schedules included within ResCap's GNMA compliance reports.	\$0.00	1.7	\$0.00
Stevenson, Brad	Review management's proposed edits to draft GMAC Mortgage service auditor's report.	\$0.00	1.5	\$0.00
Zayas, Marilitza	Compile list of all system generated reports obtained as part of SSAE-16 testing in order to test data.	\$0.00	2.1	\$0.00
Zayas, Marilitza	Document accuracy of data used in SSAE-16 testing.	\$0.00	3.6	\$0.00
Zayas, Marilitza	Document completeness testing of data used in SSAE-16 testing.	\$0.00	3.3	\$0.00
04/16/2013				
Dabevski, Desislava	Finalize HUD tie-out documentation.	\$0.00	0.9	\$0.00
Medway, David	Review GMAC Mortgage financial data to be submitted in the LASS system.	\$0.00	3.4	\$0.00
Stevenson, Brad	Review compliance testing procedures supporting ResCap HUD compliance audits.	\$0.00	1.8	\$0.00
Stevenson, Brad	Review drafts of HUD compliance reports.	\$0.00	2.1	\$0.00
Zayas, Marilitza	Document accuracy of data used in SSAE-16 testing.	\$0.00	1.7	\$0.00
Zayas, Marilitza	Document completeness testing of data used in SSAE-16 testing.	\$0.00	1.6	\$0.00
Zayas, Marilitza	Update SSAE-16 loan boarding control testing memorandum.	\$0.00	1.6	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
04/17/2013				
Dabevski, Desislava	Perform financial statement supplemental schedules testing.	\$0.00	1.7	\$0.00
Dabevski, Desislava	Document financial statement supplemental schedules testing.	\$0.00	0.9	\$0.00
Medway, David	Review HUD LASS financial data submission.	\$0.00	2.5	\$0.00
Stevenson, Brad	Review management responses to findings within draft ResCap HUD compliance reports.	\$0.00	0.8	\$0.00
Stevenson, Brad	Review compliance testing procedures supporting ResCap HUD compliance audits.	\$0.00	1.6	\$0.00
Zayas, Marilitza	Review status of ResCap servicing audit procedures.	\$0.00	0.3	\$0.00
04/18/2013				
Medway, David	Prepare HUD/GNMA reporting information.	\$0.00	2.2	\$0.00
Zayas, Marilitza	Review SSAE-16 report draft.	\$0.00	3.7	\$0.00
04/19/2013				
Donatelli, Lauren	Prepare HUD reporting package information.	\$0.00	1.7	\$0.00
Donatelli, Lauren	Prepare GNMA reporting package information.	\$0.00	1.1	\$0.00
Medway, David	Prepare HUD/GNMA reporting information.	\$0.00	3.1	\$0.00
Reade, Dave	Complete HUD reporting procedures.	\$0.00	3.9	\$0.00
Stevenson, Brad	Perform agreed upon procedures supporting issuance of HUD required LASS report for ResCap.	\$0.00	1.9	\$0.00
Stevenson, Brad	Perform reporting procedures for ResCap HUD compliance audits.	\$0.00	2.6	\$0.00
Stevenson, Brad	Review testing procedures supporting the issuance of the service auditor's report.	\$0.00	1.8	\$0.00
04/22/2013				
Medway, David	Prepare ResCap HUD file for archive.	\$0.00	3.1	\$0.00
Stevenson, Brad	Document HUD compliance testing working papers in preparation for archiving audit file.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Update SSAE-16 loan boarding memorandum with new guidance requirements.	\$0.00	3.7	\$0.00
04/23/2013				
Medway, David	Prepare ResCap HUD audit file for archive.	\$0.00	2.7	\$0.00
Petrovski, Biljana	Review testing approach on controls for the GMAC Mortgage SSAE16 report.	\$0.00	1.8	\$0.00
Stevenson, Brad	Document HUD compliance testing working papers in preparation for archiving audit file.	\$0.00	0.4	\$0.00
Stevenson, Brad	Review testing of loan boarding procedures supporting the service auditor's report.	\$0.00	1.6	\$0.00
Zayas, Marilitza	Perform testing of SSAE-16 system generated reports.	\$0.00	3.4	\$0.00
04/24/2013				
Petrovski, Biljana	Review testing approach on controls for the GMAC Mortgage SSAE16 report.	\$0.00	0.9	\$0.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
04/24/2013				
Stevenson, Brad	Review testing of mortgage payment procedures supporting the service auditor's report.	\$0.00	2.6	\$0.00
Zayas, Marilitza	Perform testing of SSAE 16 system generated reports.	\$0.00	0.6	\$0.00
Zayas, Marilitza	Review listing of reports to test for SSAE-16.	\$0.00	0.5	\$0.00
Zayas, Marilitza	Review new compliance guidance for SSAE-16 testing.	\$0.00	2.7	\$0.00
04/25/2013				
Stevenson, Brad	Review testing of escrow procedures supporting the service auditor's report.	\$0.00	1.9	\$0.00
Zayas, Marilitza	Update SSAE-16 planning memo with new guidance requirements.	\$0.00	1.2	\$0.00
Zayas, Marilitza	Review SSAE-16 lien release testing.	\$0.00	2.6	\$0.00
04/26/2013				
Lannon, Anne	Prepare escrow administration controls testing procedures memo for SSAE-16.	\$0.00	1.2	\$0.00
Lannon, Anne	Prepare default servicing controls testing procedures memo for SSAE-16.	\$0.00	1.1	\$0.00
Lannon, Anne	Prepare lien release control testing procedures memo for SSAE-16.	\$0.00	0.7	\$0.00
Lannon, Anne	Review SSAE-16 testing procedures.	\$0.00	1.2	\$0.00
Lannon, Anne	Prepare pool data set up and maintenance testing procedures memo for SSAE-16.	\$0.00	0.8	\$0.00
Lannon, Anne	Prepare mortgage payments testing procedures memo for SSAE-16.	\$0.00	0.9	\$0.00
Lannon, Anne	Prepare adjustable rate mortgages controls testing procedures memo for SSAE-16.	\$0.00	0.8	\$0.00
Lannon, Anne	Prepared investor reporting controls testing procedures memo for SSAE-16.	\$0.00	0.7	\$0.00
Lannon, Anne	Prepared investor remittances controls testing procedures memo for SSAE-16.	\$0.00	0.8	\$0.00
Stevenson, Brad	Review testing of loss mitigation procedures supporting the service auditor's report.	\$0.00	2.5	\$0.00
Zayas, Marilitza	Update SSAE-16 planning memo with new guidance requirements.	\$0.00	3.6	\$0.00
Zayas, Marilitza	Review drafted SSAE-16 report.	\$0.00	3.7	\$0.00
04/29/2013				
Medway, David	Prepare HUD audit index for archive.	\$0.00	1.3	\$0.00
Stevenson, Brad	Review testing of investor and pool data set up and maintenance supporting the issuance of the service auditors report.	\$0.00	2.7	\$0.00
Stevenson, Brad	Review testing of loan boarding supporting the issuance of the service auditors report.	\$0.00	1.5	\$0.00
Stevenson, Brad	Review draft of service auditor's report.	\$0.00	1.2	\$0.00
Zayas, Marilitza	Update SSAE-16 reporting workpapers.	\$0.00	3.6	\$0.00
Zayas, Marilitza	Update SSAE-16 planning memorandum.	\$0.00	2.3	\$0.00
Zayas, Marilitza	Document SSAE-16 testing procedures.	\$0.00	0.5	\$0.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****January 01, 2013 - April 30, 2013**

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
04/29/2013				
Zayas, Marilitza	Participate in SSAE-16 status update meeting with B. Stevenson, B. Naumovska, F. Madden, M. Aguanno and D. Horn.	\$0.00	0.5	\$0.00
04/30/2013				
Medway, David	Review Ocwen component gain on sale of mortgage loans testing.	\$0.00	1.1	\$0.00
Stevenson, Brad	Review testing of investor reporting supporting the issuance of the service auditors report.	\$0.00	2.4	\$0.00
Stevenson, Brad	Review testing of adjustable rate mortgages supporting the issuance of the service auditors report.	\$0.00	1.4	\$0.00
Zayas, Marilitza	Review SSAE-16 draft report.	\$0.00	3.8	\$0.00
Subtotal for Servicing Compliance Services:			1,832.5	\$487,222.00
Total			12,855.2	\$5,234,840.00